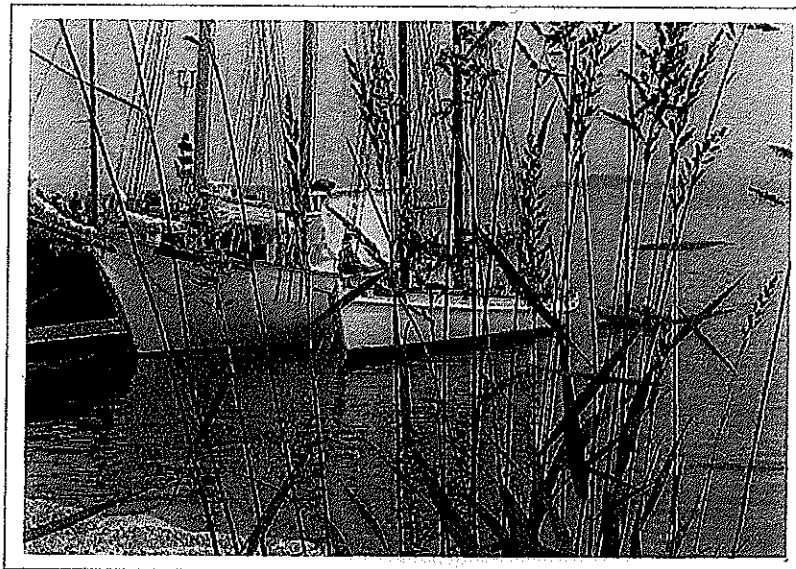


# City of Eastport



**2013**  
Annual Report



# Notes

## Table of Contents

<b>City Officials and Employees.....</b>	<b>2</b>
<b>Budget for FY 2014.....</b>	<b>4</b>
<b>Reports</b>	
City Manager .....	5
Council President .....	6
Police Department .....	10
City Clerk/Tax Collector .....	11
Assessor.....	13
Code Enforcement/Plumbing Inspector .....	14
Fire Department .....	15
Department of Public Works .....	15
Wastewater Treatment Facility .....	16
Peavey Memorial Library .....	19
Border Historical Society .....	21
Port Authority .....	23
<b>Unpaid Taxes</b>	
Property Taxes.....	25
Personal Property Taxes.....	29
<b>Unpaid Sewer Bills.....</b>	<b>30</b>
<b>Treasurer's Report .....</b>	<b>34</b>
<b>Auditor's Report.....</b>	<b>45</b>

## CITY OFFICIALS and EMPLOYEES

# Notes

<b>City Council</b>	<b>Term</b>
Gilbert Murphy	2015
Scott Emery	2014
Mary Repole, Chair	2014
Michael Cummings	2013
Colleen Dana-Cummings	2015

**City Manager** Larry Post

**City Clerk** Ella Kowal

**Treasurer** Traci Jamieson

**Wastewater Supt.** Jeff Sullivan

**Sewer Clerk** Elaine Abbott

**Assessor/CEO** Robert Scott

### **Police Chief**

Mark Emery

**Officers:** Rodney Merritt, Justin Leighton, Tom Fredette, David Claroni

### **Fire Chief**

Richard Clark

**Firefighters:** Jeff Sullivan, Lee Harris, Chris Bartlett, Richard Camick, Corey Sullivan, Kris Sullivan, Tom Fredette, Howard Johnson, Howard Johnson II, Bill Buehner, Charles Leppin, Edward Mullen, Randy Newcomb, James Pearson, Earl Small, Mark Cook

### **Public Works Director**

Rene O'Dell

**Public Works:** Howard Johnson, Tate Stevens

### **Cemetery Sexton**

Marc Young

### **School Board**

Will Bradbury 2014

Shannon Emery, Chair 2013

David Gholson 2014

Meg McGarvey 2013

Marilyn Mills 2014

## Schedule 5

City of Eastport, Maine  
Schedule of Taxes and Tax Liens Receivable  
General Fund  
June 30, 2012

---

Taxes receivable			
Real estate	\$	214.05	
Personal property		<u>16,602.59</u>	
	\$		16,816.64
Tax liens receivable			
2012		173,451.71	
2011		70,971.65	
2010		4,141.51	
2009		1,531.48	
2008		1,205.40	
2007		<u>459.17</u>	
			<u>251,760.92</u>
Total taxes and tax liens receivable	\$		<u>268,577.56</u>

<b>Planning Board</b>	
Steven Collins, Chair	2015
Alan Salleroli	2014
Michael Morse	2013
Sally Emery	2013
Kelle Bates-Erikson	2015
Mark Emery (alternate)	2013

<b>Historical Review Board</b>	
Ed French, Chair	2014
Thomas Ries	2013
Wayne Wilcox	2013
Jean Schild	2013
Jack Reece	2015

<b>Zoning Board of Appeals</b>	
Richard Erikson, Chair	2015
Greg Noyes, V. Chair	2017
Marilyn Mills	2017
Edward Emery	2016
Jeanne Peacock	2015
Cynthia Morse	2016
Denise Brown	2016
Ken Jones (alternate)	2017

<b>Harbor Advisory Committee</b>	<b>Term</b>
Gregory Biss	2014
Lee Harris	2014
George (Butch) Harris	2014
Christopher Bartlett	2014
Angus McPhail	2014
Jeffery Starling	2014
Scott Emery, Council Liason	by Ordinance
Larry Post, City Manager	by Ordinance

<b>Budget Committee</b>	
Sue Lara, Chair	2013
Lawrence Doak	2013
Dean Pike	2013
Alex Smeaton	2013
Richard Quint	2013

<b>Charter Review Committee</b>	
Edward French	
Ken Brown	
Jan Finley	
Meg McGarvey	

CITY OF EASTPORT  
FY 2014 BUDGET

Schedule 4

	FY 2012	FY 2013	FY 2014
MUNICIPAL OPERATIONS			
ADMINISTRATION	\$ 328,245	\$ 323,771	\$ 359,717
PUBLIC WORKS	\$ 267,749	\$ 258,023	\$ 268,535
POLICE	\$ 321,843	\$ 321,509	\$ 321,483
FIRE DEPT	\$ 51,150	\$ 52,125	\$ 49,900
CEMETERY & PARKS	\$ 31,600	\$ 32,222	\$ 31,631
AIRPORT	\$ 61,340	\$ 44,690	\$ 44,890
MUNICIPAL OPERATIONS	\$ 1,061,927	\$ 1,032,340	\$ 1,076,156
MUNICIPAL PROGRAMS			
CAPITAL & RESERVE	\$ 50,000	\$ 40,000	\$ 40,000
INSURANCE	\$ 114,686	\$ 66,619	\$ 57,580
AMBULANCE	\$ 95,000	\$ 101,000	\$ 101,000
HYDRANT RENTAL	\$ 247,404	\$ 247,404	\$ 247,404
SOLID WASTE	\$ 165,000	\$ 165,000	\$ 165,000
STREET LIGHTS	\$ 16,000	\$ 16,000	\$ 18,000
GRANT PROGRAMS	\$ 17,500	\$ 15,000	\$ -
ECON DEV-MILL & A&P	\$ 50,000	\$ 59,000	\$ 59,600
RECREATION			\$ 5,000
GENERAL ASSISTANCE			\$ 1,000
LIBRARY & SR CITIZENS	\$ 13,500	\$ 15,000	\$ 15,000
MUNICIPAL PROGRAMS	\$ 769,090	\$ 725,023	\$ 704,184
MUNICIPAL DEBT	\$ 232,993	\$ 232,260	\$ 232,260
MUNICIPAL	\$ 2,064,010	\$ 1,989,623	\$ 2,012,600
EDUCATION	\$ 2,271,072	\$ 2,263,052	\$ 2,350,497
COUNTY TAX	\$ 176,548	\$ 178,478	\$ 196,166
TOTAL	\$ 4,498,130	\$ 4,431,153	\$ 4,559,263
REVENUE			
MUNICIPAL OPERATIONS	\$ 533,125	\$ 530,083	\$ 467,350
MUNICIPAL PROGRAMS	\$ -	\$ 77,150	\$ 95,000
REVENUE SHARING	\$ 160,000	\$ 158,533	\$ 125,000
EDUCATION	\$ 1,105,323	\$ 807,074	\$ 1,056,401
TOTAL	\$ 1,798,448	\$ 1,572,841	\$ 1,743,751
EXPENSES	\$ 4,498,130	\$ 4,431,153	\$ 4,559,263
REVENUES	\$ 1,798,448	\$ 1,572,841	\$ 1,743,751
FROM PROPERTY TAX	\$ 2,684,496	\$ 2,858,312	\$ 2,815,512
SEWER (Enterprise Fund)	\$ 361,320	\$ 364,500	\$ 370,165

City of Eastport, Maine Schedule of Property Valuation, Assessment, and Appropriations General Fund For the Year Ended June 30, 2012	
Assessed Valuation	
Real estate valuation	\$ 117,124,900
Personal property valuation	<u>4,148,704</u>
Total valuation	<u>\$ 121,273,604</u>
Tax Commitment	
Tax assessment at \$21.75 per thousand	<u>\$ 2,637,701</u>
Reconciliation of Commitment with Appropriation	
Current year tax commitment, as above	\$ 2,637,701
Estimated revenues	1,679,436
Additional appropriation from surplus	<u>194,000</u>
Appropriations per original budget	\$ 4,511,137
Overlay	<u>(13,007)</u>
Total appropriations	<u>\$ 4,498,130</u>

City of Eastport, Maine  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
All Non-Major Funds  
For the Year Ended June 30, 2012

	NON-MAJOR CAPITAL PROJECT FUNDS				NON-MAJOR SPECIAL REVENUE FUNDS - SCHOOL			Governmental Funds
	Boat	School	Mill Building	A&P Building	Special Revenue	School Lunch		
REVENUES:								
Interest								
Other								
Total revenues	\$ 42,509.30	\$ 82,363.00	\$ 12,000.00	\$ 13,654.97	\$ 302,106.69	\$ 70,749.13	\$ 3,986.21	\$ 3,986.21
	42,509.30	82,363.00	12,000.00	13,654.97	302,106.69	70,749.13	945,243.82	949,230.03
EXPENDITURES:								
Operations expenses	36,698.27	51,143.15	6,445.25	-				
Total expenditures	36,698.27	51,143.15	6,445.25	-				
	36,698.27	51,143.15	6,445.25	-				
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	5,811.03	31,219.85	5,554.75	13,654.97	(144,342.61)	(7,391.63)		(132,692.37)
OTHER FINANCING SOURCES (USES) OF FUNDS:								
Transfers in								
Transfers out	(178,953.17)	-	-	178,953.17				179,953.17
Gain (loss) on investment	375,000.00	-	-	(32,000.00)				(223,038.36)
Total other financing sources (uses)	196,046.83	-	-	146,953.17				375,047.82
	196,046.83	-	-	146,953.17				331,962.34
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	201,857.86	31,219.85	5,554.75	160,608.14	(144,342.61)	(7,391.63)		199,269.97
AD BALANCE - BEGINNING OF YEAR	(201,857.86)	99,231.47	13,004.31	114,008.24	93,168.35	22,331.28		369,459.65
AD BALANCE - END OF YEAR	\$ -	\$ 130,451.32	\$ 18,559.06	\$ 274,616.38	\$ (51,174.26)	\$ 14,939.65		\$ 568,729.62

## CITY OF EASTPORT REPORT OF CITY MANAGER

To: City Council and Citizens

It is a pleasure to present the City's Annual Report for the Fiscal year 2013. I was only here for the final two months of the year, but there are a number of things happening. I consider myself very fortunate to be a part of this great community. I am very impressed by the City employees, and am looking forward to working with staff, Council and citizens as we look to move the City forward.

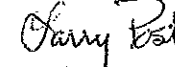
The Fire Department renovations from a CDBG grant is complete, and the Ambulance Service is housed there in new quarters.

For the Sewer Department, a new CDBG grant of \$1,000,000 was awarded in May, and an SRF loan was committed in the amount of \$534,000, of which only \$43,000 must be repaid. This will upgrade the pump stations and begin work on the plant upgrades.

As I had to do a budget upon arrival, I was concerned about being able to keep the tax rate stable, with declining revenues and costs escalating. It worked out that we were able to keep the same tax rate for the FY 2014 year, but with continuing state cutbacks in Revenue Sharing, etc., the future is going to be challenging. We have a number of capital improvements that need attention, and must develop a Five Year Plan to properly plan and fund these.

With plans underway for businesses to come to Eastport, the ongoing renaissance of downtown, the hard work by staff, boards and committees, businesses and citizens, Eastport is on the verge of great things. Much is to be done, and as we work together, much can be expected. I thank you all for the warm welcome I have received, and want all to know that I have an open door policy for whatever concerns or issues you may have.

Respectfully



Larry Post

City Manager

ANNUAL REPORT FOR FISCAL YEAR 2012-2013  
FROM THE PRESIDENT OF THE CITY COUNCIL  
EASTPORT MAINE

July 12, 2012

A public hearing for the CDBG Grant for the Downtown Historic District Façade Improvement was held. A committee was formed as required by the grant named the Façade Improvement Program Committee.

The issue of recycling was discussed, and there is hope that something will be done to bring it back.

August 7, 2012

Mr. Hollingsworth presented a report on the audit at a public hearing. It was announced that a film crew was in town from Growth Smart Maine. MPBN was also here filming and there was an article in the New York Times about our City.

Mr. Hugh French announced that Eastport will be awarded the 2012 Maine Downtown Center Achievement Award for Outstanding Business Retention, Expansion, and Recruitment.

The issue of giving the Port use of Blueberry Hill was discussed.

September 12, 2012

The possibility of an Eastport to Pleasant Point Bike Trail was discussed.

A presentation about underage drinking was presented by Washington County: One Community.

The money in the accounts like the General Fund and Economic Development were discussed. The Council will start to get regular monthly reports concerning the funds in these accounts.

Schedule 3  
(Page 1 of 2)

City of Eastport, Maine  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
All Non-Major Funds  
For the Year Ended June 30, 2012

NON-MAJOR SPECIAL REVENUE FUNDS - CITY											
Small	Tides	FEMA	Harbor	Overlook	Downtown	Hearts	Merrill	Eastport	Undesignated		
Harbor Grant	Institute			Park	Refrigeration	Warming Hearts	Art	Art Center	Airport	Fund Balance	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
-	80,000.00	-	2,833.70	6,893.00	3,325.00	1,894.50	-	-	346,914.17	-	421,860.37
-	60,000.00	-	2,833.70	6,893.00	3,325.00	1,894.50	-	-	346,914.17	-	421,860.37
-	-	-	-	-	-	-	-	-	-	-	-
-	44,500.00	-	-	7,799.61	2,428.00	1,894.50	1,700.00	1,808.21	402,033.83	-	482,154.21
-	44,500.00	-	-	7,799.61	2,428.00	1,894.50	1,700.00	1,808.21	402,033.83	-	482,154.21
-	15,500.00	-	2,833.70	(906.61)	897.00	-	(1,700.00)	(1,808.21)	(55,119.72)	-	(40,303.84)
FINANCING SOURCES (USES) OF FUNDS:											
Transfers in											
Transfers out											
Gain (loss) on investment											
Total other financing sources (uses)											
-	-	-	-	-	-	-	1,000.00	-	-	(12,085.18)	1,000.00
-	-	-	-	-	-	-	-	-	-	-	(12,085.18)
-	-	-	-	-	-	-	1,000.00	-	-	(12,085.18)	(11,085.18)
IS (DEFICIENCY) OF REVENUES AND OTHER											
FINANCING SOURCES OVER (UNDER)											
EXPENDITURES AND OTHER FINANCING USES											
42,404.00	-	8,940.53	1,850.70	5,040.00	-	-	-	-	(7,570.73)	(2,962.22)	47,732.28
BALANCE - BEGINNING OF YEAR											
\$ 42,404.00	\$ 16,500.00	\$ 8,940.53	\$ 4,684.40	\$ 4,133.36	\$ 897.00	\$ -	\$ (700.00)	\$ (1,808.21)	\$ (62,590.45)	\$ (15,017.40)	\$ (3,656.74)
BALANCE - END OF YEAR											



City of Eastport, Maine  
Combining Balance Sheet  
All Other Non-Major Funds  
June 30, 2012

	Capital Projects	Special Revenue - City	Special Revenue - School	Permanent Fund	Total Other Non-Major Governmental Funds
<b>SETS:</b>					
Cash and cash equivalents	\$ 353,951.00	\$ 3,325.00	\$ -	\$ -	\$ 357,276.00
Investments	-	-	-	183,319.64	183,319.64
Inventory	-	-	2,697.52	-	2,697.52
Interfund receivable	69,675.76	-	-	1,674.57	71,350.33
<b>TOTAL ASSETS</b>	<b>\$ 423,626.76</b>	<b>\$ 3,325.00</b>	<b>\$ 2,697.52</b>	<b>\$ 184,994.21</b>	<b>\$ 614,643.49</b>
<b>LIABILITIES AND FUND BALANCE:</b>					
Liabilities	\$ -	\$ -	\$ 11,499.84	\$ -	\$ 11,499.84
Accrued summer salaries	-	4,928.00	-	-	4,928.00
Accounts payable	-	2,053.74	27,432.29	-	29,486.03
Interfund payable	-	6,981.74	38,932.13	-	45,913.87
<b>Total liabilities</b>	<b>\$ -</b>	<b>\$ 11,360.66</b>	<b>\$ (51,174.26)</b>	<b>\$ -</b>	<b>\$ (39,813.60)</b>
Fund Balance	423,626.76	-	14,939.65	184,994.21	623,560.62
Restricted	-	(15,017.40)	-	-	(15,017.40)
Assigned	-	(3,656.74)	(36,234.61)	\$ 184,994.21	568,729.62
Unassigned	423,626.76	\$ 3,325.00	\$ 2,697.52	\$ 184,994.21	\$ 614,643.49
<b>Total fund balance</b>	<b>\$ 423,626.76</b>	<b>\$ 3,325.00</b>	<b>\$ 2,697.52</b>	<b>\$ 184,994.21</b>	<b>\$ 614,643.49</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 423,626.76</b>	<b>\$ 3,325.00</b>	<b>\$ 2,697.52</b>	<b>\$ 184,994.21</b>	<b>\$ 614,643.49</b>

### October 10, 2012

A workshop was held to discuss the fee schedule for vendors and peddlers.

A public hearing was held to discuss the Zoning Ordinance for parking as well as the inclusion of 73 Water Street in the Historic District.

The issue of activities for the youth in Eastport was raised.

### November 2012

A public hearing for Vendor and Peddler Ordinance and for a GIS Format Map were held.

The Airport Director addressed issues with finances and blade storage.

The properties at 181 and 87 Water Street were discussed.

A grant was accepted from Petsmart Charities for \$23,760 to spay/neuter cats.

### December 12, 2012

A public hearing was held to discuss adding 89-93 Water Street to the Historic District. It was approved in the regular meeting.

Proclamations were read and given to Mr. Morang and Mr. Peacock for their service as City Councilors.

Airport finances were discussed; all issues and differences were discussed.

The Sabean property will be handled in a public hearing.

The formation of an Energy Committee was approved.

### January 2013

Mary Repole was elected as Council President.

The Energy Committee was formed.

Appointments, meeting time and place, and banks for deposits were chosen. Tax Collector, Treasurer, staff appointments, Council Liaison positions, Boards and Committee members were appointed.

February 2013

A public hearing was held to discuss safety issues concerning 181 Water Street and 87 Water Street. A vote was taken to repair the siding of 181 Water Street and to bill the property owner with the City attorney notifying the owner and recording done at the Registry of Deeds. Mr. Morrison stated 87 Water Street will be repaired prior to July 4, 2013. The vote to accept Mr. Morrison's plan was unanimous.

Tax acquired properties were put out to bid and an engine breaking ordinance will be written by the City Manager.

March 6, 2013

Special meeting concerning grant application for WWTP/Sewer repair.

City Budget Workshop.

Workshop on Port's request for Morang Pond Property.

Authorization for a Police Department review was approved.

March 12, 2013

All applications for City Manager's job were opened.

March 19, 2013

Consideration for City Manager's position in Executive Session was held.

March 21, 2013

Meeting held to discuss City Manager's position.

April 3, 2013

Meeting held and offer to Larry Post as City Manager was voted on and approved.

April 10, 2013

Public Hearing on Braking Ordinance and it was approved.

Cate Street Capital gave a presentation.

Larry Post was introduced as the new City Manager.

Port Director gave a report.

Morang Pond was leased to the Port for tax value for the length of Cate Street Capital's lease.

Schedule 1

City of Eastport, Maine  
General Fund

Budgetary Comparison Schedule  
For the Year Ended June, 30, 2012

	Budgeted Amounts		Actual Amounts		Variance with Final Budget- Positive (negative)
	Original	Final			
<b>REVENUES</b>					
Property taxes	\$ 2,637,701.00	\$ 2,637,701.00	\$ 2,585,943.40	\$	(51,857.60)
Excise taxes	167,700.00	167,700.00	179,276.47		21,576.47
Intergovernmental revenue	1,388,951.00	1,388,951.00	1,460,301.05		101,350.05
Charges for services	24,060.00	24,060.00	74,306.23		50,246.23
Investment income	1,500.00	1,500.00	2,485.71		985.71
Interest and lien fees	36,000.00	36,000.00	49,007.46		13,007.46
Licenses and permits	750.00	750.00	4,200.20		3,450.20
Other revenues	100,475.00	100,475.00	280,065.90		179,590.90
Total revenues	\$ 4,317,137.00	\$ 4,317,137.00	\$ 4,835,786.42	\$	318,649.42
<b>EXPENDITURES</b>					
General government	\$ 328,245.00	\$ 328,245.00	\$ 316,111.59	\$	12,133.41
Public safety	846,083.00	846,083.00	873,059.91		(26,976.91)
Public works	267,749.00	267,749.00	240,932.20		26,816.80
Health and sanitation	166,000.00	166,000.00	192,286.83		(27,286.83)
Education	2,271,072.00	2,271,072.00	2,210,976.69		60,095.31
County tax	176,548.00	176,548.00	176,648.00		(100.00)
Unclassified	210,440.00	210,440.00	133,363.27		77,076.73
Debt service	232,993.00	232,993.00	230,083.10		2,909.90
Total expenditures	\$ 4,468,130.00	\$ 4,468,130.00	\$ 4,373,463.59	\$	124,666.41
Excess (deficiency) of revenues over (under) expenditures	\$ (180,993.00)	\$ (180,993.00)	\$ 262,322.83	\$	443,315.83
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	\$ -	\$ -	\$ 223,038.35	\$	223,038.35
Operating transfers (out)	-	-	(179,963.17)		(179,963.17)
Appropriation from surplus	194,000.00	194,000.00	-		194,000.00
Total other financing sources	\$ 194,000.00	\$ 194,000.00	\$ 43,085.18	\$	(150,914.82)
Net changes in fund balances	\$ 13,007.00	\$ 13,007.00	\$ 305,408.01	\$	292,401.01
Fund balances - beginning			38,958.82		
Fund balances - ending			\$ 345,366.83	\$	

CITY OF EASTPORT, MAINE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2012

8. RELATED PARTY LIABILITY GUARANTEE

In February 2011, the City became a joint co-signer on a line of credit that DownEast EMS Ambulance Service (also known as Washington County Emergency Medical Service Authority) has with The First Bank. The line of credit shall not exceed \$100,000.00 and the City's liability is limited to a maximum of one-third (\$33,333.33) of the total amount. The Town of Lubec, Maine and the Unorganized Territories of Washington County, Maine are equal co-signers of the remaining amount.

9. SUBSEQUENT EVENTS

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

A vote was taken to allow the County to administer the Mill grant.

April 25, 2013

Special meeting was held to appoint Larry Post as City Manager.

May 8, 2013

The City Manager was appointed as Public Access Officer.

The camera obscura was approved.

The SRF Award for the WWTP was approved.

June 12, 2013

A Public Hearing was held for the acceptance of the CDBG Grant for 1 million dollars for the sewer renovations and was voted on and accepted. The FY 2014 Budget was reviewed.

The Recreation Committee was reactivated.

The audit for FY 2012 was approved.

There was a review of the Police Evaluation Report.

The purchase of RR land for the purpose of recreational use as approved.

June 25, 2013

The budget for 2013 – 2014 was approved.

The Manger's Report, Council Meeting minutes, Committee reports, and Department reports are voted on monthly and approved by Council.

Respectfully submitted,

Mary Repole

President of City Council



## EASTPORT POLICE DEPARTMENT

During Fiscal Year 2013, the Eastport Police Department responded to 658 calls for service. These calls ranged from criminal and civil investigations, traffic stops, motor vehicle accidents, and other requests for police assistance.

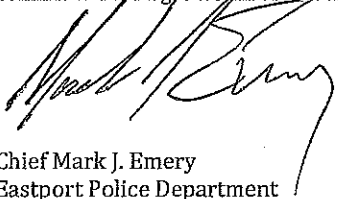
With the assistance of the Eastport Port Authority, the Police Department obtained a new police cruiser. A full time police officer was hired, bringing the number of full time officers to five. The Department also maintains a roster of 14 dedicated reserve officers.

As in the past, the Eastport Police Department took part in Operation Stonegarden, a program administered through the Department of Homeland Security, in an effort to put more police officers on the streets across the country.

In March, the Police Department was subject to a review by the Maine Chiefs of Police Association. The final report suggested some changes to be made, some of which have already been completed with more to be completed in the near future.

The Eastport Police Department continues to provide 24 hour coverage to the citizens of Eastport with a mission to serve the people of this great city with the highest level of standards and professionalism.

It is my hope that this reports the highlights of the department over the last year, and the commitment of a great staff of officers to the City of Eastport.

  
Chief Mark J. Emery  
Eastport Police Department

## CITY OF EASTPORT, MAINE NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2012

### 5. FUND BALANCES (CONTINUED)

The City Council had approved the following amounts to be assigned for future use:

Education	\$ 359,599.98
Capital project	274,616.38
Perpetual care	176,413.21
Microloan fund	138,611.83
Quitford mill building	130,451.32
A&P building	18,559.06
School lunch	14,939.65
Wilford Alexander	4,603.00
City treasurer	3,936.00
Pike Kilby	10.00
Stanley Grady	11.00
Elisha Pike	10.00
H Pike/J Cook	11.00
	<u>\$ 1,121,722.43</u>

### 6. PENSION PLANS

#### Individual Retirement Accounts – City Employees

The City has established an Individual Retirement Account (IRA) program for its employees. Under the plan, employees determine their individual contribution. Only full-time employees are eligible. The City matches the contribution up to 3% of gross wages to each IRA. The City's cost for the year ended June 30, 2012, was \$7,185.80.

#### Maine Public Employees Retirement System (Maine PERS) – School Employees

The City participates in the Maine Public Employees Retirement System (Maine PERS), a cost sharing multi-employer defined benefit pension plan, which covers school department employees who work at least 40 hours per week. The system requires that both employees and the City contribute, and provides retirement, disability, and death benefits. Employees are eligible for normal retirement upon reaching the age of sixty and early retirement after completing twenty-five or more years of credited service.

All schoolteachers, plus other qualified educators, participate in the Maine PERS' teacher group. The Eastport School Department is a non-contributing unit, with the exception of school employees who work on federally funded programs; therefore all contributions to the plan are withheld from the employees at 7.65% of gross wages and remitted to the plan monthly.

For fiscal year ended June 30, 2012, the school department's payroll for all employees amounted to \$1,179,337.63 and its payroll for the employees covered by the system was \$129,349.28. The employer's portion of the contribution was covered by the State of Maine.

### 7. PENDING LITIGATION

According to City management, there are no matters that would result in adverse losses, claims, or assessments against the City through the date of the audit report.

CITY OF EASTPORT, MAINE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2012

4. LONG-TERM DEBT (CONTINUED)

The annual future principal payment requirement for bonds payable outstanding as of June 30, 2012, is as follows:

Year ending June 30,	Governmental Activities
2013	\$ 175,141.88
2014	180,762.28
2015	133,855.65
2016	139,977.72
2017	116,666.49
2018-2022	<u>241,875.68</u>
<b>Total</b>	<b><u>\$ 988,279.70</u></b>

Business-type activities:

Description	Balance 7/1/11	Additions	(Reductions)	Balance 6/30/12
<i>Bonds</i>				
MMBB, \$775k, 1.55%				
Due annually until 2019	\$ 411,310.71	\$	\$ (48,688.96)	\$ 362,621.75
<b>Total</b>	<b>\$ 411,310.71</b>	<b>\$</b>	<b>\$ (48,688.96)</b>	<b>\$ 362,621.75</b>

The annual future principal payment requirement for bonds payable outstanding as of June 30, 2012, is as follows:


Year ending June 30,	Business-type Activities
2013	\$ 49,443.64
2014	50,210.02
2015	50,988.27
2016	51,778.59
2017	52,581.16
2018-2022	<u>107,620.07</u>
<b>Total</b>	<b><u>\$ 362,621.75</u></b>

5. FUND BALANCES

At June 30, 2012, the City had the following amounts in Restricted Fund Balance:

City grant funds	\$ 11,360.66
School grant funds	<u>(51,174.26)</u>
	<b><u>\$ (39,813.60)</u></b>

TO: Larry Post, City Manager

FROM: Ella Kowal, City Clerk/Tax Collector 

DATE: August 2<sup>nd</sup>, 2013

RE: Annual Report Info/Data (FY2013)

The following reflects information with regard to the closing out of our FY2013 for completion of an annual report as required by our City Charter. As you know, this data is reflective through the close of the fiscal year as of June 30<sup>th</sup>, 2013.

Printouts are attached to reflect the detailed information with regard to non-zero balances and the filing of liens for real estate taxes and a non-zero balance report for personal property taxes.

Non-Zero Balance - Personal Property Taxes:

FY2014	-	\$ -13,749.32	(Detailed Report Attached)
FY2013	-	\$ 1,209.89	(Detailed Report Attached)
FY2002	-	\$ - 157.95	(Detailed Report Attached)

Non-Zero Balance - "Liened" Real Estates Taxes:

FY2013	-	\$166,081.35	(Detailed Report Attached)
FY2012	-	\$ 81,486.16	(Detailed Report Attached)
FY2011	-	\$ 6,123.54	(Detailed Report Attached)
FY2010	-	\$ 2,672.92	(Detailed Report Attached)
FY2009	-	\$ 1,824.80	(Detailed Report Attached)

A total of (8) "Marriage Licenses" were Issued

A total of (11) "Burial Permits" were Filed

A total of (10) new "Business Certificates of Sole Proprietor" were Issued and Filed

Susan Butler as Moose Island Mermaid LLC	8/30/12
John & Christina Smith as Merry Christina's	9/24/12
David Gholson as Eastport Oriental Rugs	10/30/12
Michele Thompson as Awesome Brewing Company	11/13/12
Lauren Seeley as Three Chicks Creations & Alterations	11/28/12
Alberta Hunter as Hohenstein	2/15/13
Rafi Hopkins as Website Development	4/04/13
Peter Frewin & Jenie Smith as Dastardly Dick's	4/19/13
Mary & Peter Repole as Peter J. Repole, D.M.D. PC	5/01/13
Christina Greenlaw as Downeast Donuts & Ice Cream	5/02/13

A total of (14) Births were Recorded

A total of (23) Deaths were Recorded

**NOTE:** (All death record requests are now processed thru the Augusta website thru the EDRS/Dave System from City Hall)

A total of (18) Victualer Licenses were Issued

A total of (6) Special Entertainment Licenses were Issued

A total of (2) Vendor Licenses were Issued

A total of (4) Non-spayed/Non-neutered Dog Licenses were Issued

A total of (121) Spayed/Neutered Dog Licenses were Issued

A total of (124) Licenses were Issued for Hunting/Fishing

The following reflects the total number of Recreational Registrations that were Issued:

ATV's	(48)
BOAT's	(112)
SNOWMOBILE's	(15)

A total of (1,145) Registered Voters -- Reflective by Party as Referenced Below:

Democrats	(442)
Un-enrolled	(358)
Green	( 29)
Republicans	(316)

**Excise Tax Collected for Motor Vehicle Registrations:**

A vehicle count of 1,523 reflects a total of \$177,427.50 collected in Excise Tax

**CITY OF EASTPORT, MAINE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2012**

**3. CAPITAL ASSETS (CONTINUED)**

Business-type activities:	Balance 7/1/11	Additions	Deletions	Balance 6/30/12
Non-depreciated assts:				
Land	\$ 153,966.00	\$ -	\$ -	\$ 153,966.00
Total non-depreciated assets	153,966.00	-	-	153,966.00
Capital assets being depreciated:				
Land Improvements	5,946,603.00	-	-	5,946,603.00
Buildings and Improvements	4,997,905.00	-	-	4,997,905.00
Equipment and vehicles	121,815.00	-	-	121,815.00
Total capital assets being depreciated	11,066,323.00	-	-	11,066,323.00
Less accumulated depreciation				
Land Improvements	(1,886,863.00)	(99,309.00)	-	(1,986,172.00)
Buildings and Improvements	(3,126,429.00)	(165,427.00)	-	(3,290,856.00)
Equipment and vehicles	(121,815.00)	-	-	(121,815.00)
Total accumulated depreciation.	(5,134,107.00)	(264,736.00)	-	(5,398,843.00)
Total capital assets being depreciated, net	5,932,216.00	(264,736.00)	-	5,667,480.00
Business-type activities Capital assets, net	\$ 6,086,182.00	\$(264,736.00)	\$ -	\$5,821,446.00

**4. LONG-TERM DEBT**

Long-term liability activity for the year ended June 30, 2012, was as follows:

Description	Balance 7/1/11	Additions	(Reductions)	Balance 6/30/12
<b>Governmental activities:</b>				
<i>Bonds</i>				
The First, N.A. 2003 \$500k bond, 4.16% Due annually until 2014	\$ 158,355.59	\$ -	\$ (52,785.18)	\$ 105,570.41
The First, N.A. 2005 \$1.3M bond, 4.55% Due annually until 2025	869,200.63	-	(93,108.99)	776,091.64
<i>Notes</i>				
The First, N.A. \$175k n/p, 4.5% Due annually until 2015	130,439.65	-	(23,822.00)	106,617.65
<b>Total</b>	<b>\$ 1,157,995.87</b>	<b>\$ -</b>	<b>\$ (169,716.17)</b>	<b>\$ 988,279.70</b>

CITY OF EASTPORT, MAINE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2012

3. CAPITAL ASSETS

Governmental activities:	Balance 7/1/11	Additions	Deletions	Balance 6/30/12
Non-depreciated assets:				
Land	\$ 113,443.00	\$ -	\$ -	\$ 113,443.00
Total non-depreciated assets	113,443.00	-	-	113,443.00
Capital assets being depreciated:				
Land improvements	111,973.00	-	-	111,973.00
Buildings and improvements	9,136,693.00	-	-	9,136,693.00
Equipment and vehicles	1,855,759.00	59,000.00	-	1,914,759.00
Infrastructure	248,484.00	-	-	248,484.00
Total capital assets being depreciated	11,352,909.00	59,000.00	-	11,411,909.00
Less accumulated depreciation:				
Land improvements	(77,337.00)	-	-	(77,337.00)
Buildings and improvements	(5,412,742.00)	(241,138.00)	-	(5,412,742.00)
Equipment and vehicles	(1,430,743.00)	(67,110.00)	-	(1,497,853.00)
Infrastructure	(24,094.00)	(6,228.00)	-	(24,094.00)
Total accumulated depreciation	(6,944,916.00)	(314,476.00)	-	(7,259,392.00)
Total capital assets being depreciated, net	4,407,993.00	(255,476.00)	-	4,152,517.00
Governmental activities Capital assets, net	\$ 4,521,436.00	\$ (255,476.00)	\$ -	\$ 4,265,960.00

Depreciation expense is allocated to the following departments of the City:

Public works	\$ 29,881.00
Public safety	27,850.00
Airport	93,935.00
Other	50,290.00
Education	112,520.00
Total	<u>\$ 314,476.00</u>

City of Eastport  
Assessor's Annual Report  
July 1, 2012 to June 30, 2013

**Valuation:**

Total Real Estate:	\$118,556,100
Total Personal Property:	\$2,941,163
	<b>\$121,497,263</b>

**Assessment:**

County Tax:	\$178,478
Municipal Appropriations:	\$1,974,623
Local Education Appropriation:	\$1,455,978
Overlay:	\$1,705

**\$3,616,484**

**Deductions:**

State Revenue Sharing:	\$158,533
Homestead Reimbursement:	\$53,130
Other Revenue:	\$70,384

**\$822,047**

**Net Assessment for Commitment: \$2,794,437**

**Mill Rate: \$0.023 (\$23.00 per \$1,000 in valuation.)**

**Abatements**

Class	Tax Map	Amount Abated
Comm	I7-C5-21/22	\$690.00
Per Prop	Account P151	\$954.90
Res.	I7-A2-11	\$593.40
Res.	H6-A4-03	<u>\$151.80</u>
		<b>Total: \$2,390.10</b>

Respectfully submitted,

Robert P. Scott  
Municipal Assessor

## Code Enforcement Officers & Plumbing Inspector Annual Report

The number of permits increased from 2012 in fiscal year 2013 as did fee amount taken in. This is due largely to the IGA expansion and the construction of the new Family Dollar store. The Family Dollar and U. S. Cellular both received special permits from the Zoning Board of Appeals; Family Dollar for signs and U. S. Cellular for a new cell phone antenna array.

Permit Type	2013 Quantity	2013 Est. Costs	2013 Permit Fee	2013 Building Permits by Category	Quantity	Value
Building	25	\$967,499	\$2,013	New Homes	0	\$0.00
				Additions	1	\$35.00
Demolition (Valuation loss)	2	\$68,000	\$0.00	Decks & Entryways	4	\$40.00
				Storage Sheds	6	\$60.00
Plumbing	14	\$0	\$201.00	Garages	6	\$368.60
				Mobile Homes	0	\$0.00
Earthmoving	1	\$0	\$10.00	Commercial	2	\$1,460.00
				Miscellaneous	5	\$50.00
P/B Special Permit	0	\$0	\$0.00	<b>Total Permits:</b>	<b>24</b>	<b>\$2,013.60</b>
ZBA Special Permits	2	\$0	\$50.00			
Certificate of Occupancy	1	\$0	\$0.00			
Certificate of Appropriateness	4	\$0	\$0.00			
<b>Total</b>	<b>49</b>	<b>\$1,035,499</b>	<b>\$2,274</b>			

Respectfully submitted,

Robert P. Scott  
Tax Assessor/Code Enforcement Officer

## CITY OF EASTPORT, MAINE NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2012

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### E. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses (Continued)

##### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Estimates are used to determine depreciation expense. Actual results could differ from those estimates.

### 2. DEPOSITS AND INVESTMENTS

#### Deposits

Custodial credit risk of deposits is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a deposit policy for custodial credit risk.

GASB Statement No. 40 directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance and the deposits are either uncollateralized or collateralized by securities held by the pledging financial institution's trust department but not in the City's name. At June 30, 2012 cash deposits totaled \$1,330,926.95 and had a carrying value of \$1,258,245.71. Of the deposited amounts, \$250,000 per bank was protected by depository insurance. Of the remaining balance \$830,726.95 was not protected from custodial credit risk.

#### Investments

At June 30, 2012 the City had \$282,112.61 invested in financial institutions that was not covered by federal depository insurance. The entire balance of \$282,112.61 was not protected from custodial credit risk.



CITY OF EASTPORT, MAINE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses  
(Continued)

Deferred Revenue

Deferred revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue arises when the City receives resources before it has legal claim to them. In subsequent periods, when both revenue recognition criteria are met or when the City has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Property Taxes

Property taxes for the current year were committed on July 14, 2011, on the assessed value listed as of April 1, 2011, for all real and personal property located in the City. Payment of taxes was due October 31, 2011, with interest at 7% on all tax bills unpaid as of the due date.

The City is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$13,007.00 for the year ended June 30, 2012.

Tax liens are placed on real property within twelve months following the tax commitment date, if taxes are delinquent. The City has the authority to foreclose on property eighteen months after the filing of the lien, if tax liens and associated costs remain unpaid.

Risk Management

The City pays insurance premiums to certain agencies to cover risks that may occur in normal operations. The City purchases employee fidelity bond coverage. There have been no significant reductions in insurance coverage from the prior year. No settlements of claims have exceeded insurance coverage in the current year.

The City is a member of the Maine Municipal Association – Worker Compensation Trust Fund ("Fund"). The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain lower costs for worker compensation coverage and develop a comprehensive loss control program. The City pays an annual premium to the Fund for its workers compensation coverage. The City's agreement with the Fund provides that the Fund will be self-sustaining through member premiums and will provide, through commercial companies reinsurance contracts, individual stop loss coverage for member City's' claims in excess of \$400,000, with an excess limit of \$2,000,000.

The City is a member of the Maine Municipal Association – Property Casualty Pool ("Pool"). The Pool was created to obtain lower rates for its members. The City pays an annual premium for its property and liability coverage. Under the property coverage portion of the Pool, coverage is provided, after the deductible is met, to \$200,000,000. Under the liability portion of the Pool, coverage is provided, after the deductible is met, to \$1,000,000.

2013 Report for the Eastport Fire Department

The Eastport Fire Department had an excellent year. The City had no structure fires this year, which is a first for many years. We answered 44 calls for the year ranging from false alarms to motor vehicle accidents. The fire station in town received a \$350,000 facelift and a new roof. The department currently has 17 firefighters, one assistant chief and one chief.

Respectfully submitted,

Richard Clark  
Fire Chief

2013 Report for the Department of Public Works

The Public Works Department is charges with maintaining the City street system, traffic flow, city buildings, parks and trees, and maintaining the Public Works fleet of vehicles. The Public Works Department strives to provide excellent service to the citizens of Eastport.

Respectfully submitted,  
Rene O'Dell  
Public Works Director

7/30/2013

**CITY OF EASTPORT  
WASTEWATER TREATMENT FACILITY  
ANNUAL REPORT 2012/2013**

**CITY OF EASTPORT, MAINE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2012**

Address: Jeff Sullivan, Superintendent/Operator  
County Road  
East port ,ME 04631  
Phone: 207-853-0901  
Cell phone: 207-214-9114  
Alternate Phone: 207-853-2300  
  
Hours: Monday-Friday 5:00 am. - 1:00 pm.  
EMAIL: EASTPORTWWTP@YAHOO.COM  
CELL PHONE: (207) 214-9114 (after hours)

**Mission Statement**

The mission of the Eastport Sewer Department is to collect and treat the wastewater that is generated in the City of Eastport. The wastewater is treated to meet or exceed the limits set by the United States Environmental Protection Agency and the State of Maine Department of Environmental Protection. We are also charged with the proper disposal of all bio-solids that are generated by the treatment process.

**Organization dynamics and description**

The Sewer Department is a department of the City of Eastport, not a separate district. The users fund one hundred percent (100%) of the operation and the maintenance of the department. They also pay forty percent (40%) of the debt retirement of the bonds for the Sewer Department.

The City Council sets the user fees. The user fees are based on the cost of the operation and maintenance costs of the treatment plant and collection system.

The Wastewater Treatment Plant is in operation twenty-four (24) hours a day, three hundred and sixty-five (365) days per year. The treatment plant is manned Monday through Friday from 5 a.m. to 1:00 p.m. On the weekends and holidays, an operator must come into the treatment plant to take the flow readings, do the laboratory tests, and check the plant. At all other times, there is an alarm system that monitors the treatment plant and the pump stations. The alarm system reports problems directly to the operator.

The Wastewater Treatment Plant processed approximately 51.2 million gallons of wastewater at the Main plant. and approximately 11.5 million gallons at the Quoddy Village plant. The wastewater treatment process generates approximately 205,000 gallons of bio-solids that are composted into approximately 120 yards of compost.

The wastewater treatment plant and compost facility is located at County Road. The collection system has approximately ninety-five thousand (95,000) feet of gravity sewer lines. We also have (8) major pump stations ,(20) pumps that are located throughout the collection system.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses  
(Continued)**

Interfund Receivables and Payables

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts.

Capital Assets and Depreciation

Capital assets, which include property, plant, equipment and infrastructure assets (roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The City defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical costs or estimated historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	10-70
Infrastructure	20-50
Machinery and equipment	5-30
Vehicles	5-30

Net Assets and Fund Balances

In the Government-wide financial statements, the difference between the City's total assets and total liabilities represents net assets. Net assets are displayed as three components – invested in capital assets, net of related debt; restricted (distinguished between major categories of restrictions); and unrestricted. Unrestricted net assets represent the net assets available for future operations.

Net Assets and Fund Balances (Continued)

In the Fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. These designations are categorized as follows:

*Non-spendable* – Funds that are not in spendable form, such as funds that Are legally required to be maintained intact (corpus of a permanent fund).

*Restricted* – Funds that are restricted for use by an external party, constitutional provision, or enabling legislation.

*Assigned* – Funds intended to be used for specific purposes set by the City Council.

CITY OF EASTPORT, MAINE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2012

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Measurement Focus and Basis of Accounting (Continued)**

The City's fiduciary funds are presented in the fiduciary fund financial statements by type – private-purpose trust and agency. Since by definition these assets are being held for the benefit of a third party and cannot be used by the City, these funds are not incorporated into the government-wide financial statements.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting is a conceptual description of the timing of the accounting measurements made.

The Government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting in accordance with GASB #34. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year that they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

As a general rule, the effect of interfund activity has been eliminated from the Government-wide financial statements.

Governmental Fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis concept, revenues are recognized when they become measurable (estimable as to the net amount to be collected) and available as current assets. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, non-capital financing, or investing activities.

When both restricted and unrestricted resources are available, it is the government's policy to use restricted resources first, and then unrestricted resources as they are needed.

**D. Budgets and Budgetary Accounting**

Formal budgetary accounting is employed as a management control for the general fund only. The City's policy is to adopt an annual budget for operations. The City Council approve the budget. Budgets are established in accordance with generally accepted accounting principles.

**E. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses**

**Cash and Cash Equivalents**

Cash and cash equivalents include currency on hand, demand deposits with financial institutions, and other accounts with an original maturity of three months or less when

**Pump stations**

The City of Eastport owns and operates 8 pump stations at various locations throughout the city. All stations are inspected 2 times a week. During these routine inspections hour reading are taken to verify normal running times and flow throughput. Each pump is started and stopped to ensure proper operation and wet-wells are visually inspected to confirm water levels.

Once a week pump station equipped with emergency generators are tested on emergency power to ensure proper operation. 2 station are equipped with generators. At this time no other stations require generators, as limited flows allow ample time for city staff to respond to alarm conditions and provide portable generator power prior to overflows occurring.

All of the city's 8 pump stations have back-up pumps and alarm systems that automatically call 24 hour emergency personnel in case of a power outage or high-level conditions.

**Collection System**

Following is a summary of the 3 collection system overflows reported to the dep by the city in 2012/2013

October, 20 2012- heavy rain cause overflow at 3 location .

Water st pump station .pumped with portable pump from manhole to the approximate 30,000 gals  
Water st in front of Waco pumped from manhole to the beach with 2 portable pump approx 45,000 gals.

Middle st pump station . Pumped from wet well to the beach with pump truck .approx 120,000 gals

March 12 2013- heavy rain caused overflow at the middle st pump station .pumped from wet well to the beach with pump truck approx 30,000.

June 6, 2013- heavy rain caused overflow at middle st pump station .pumped from wet-well to the beach with pump truck .. approx 60,000 gals

**Maintenance and Repairs**

We are in the process of doing a maygor up-grade to the facility and all the pump stations. At this time Snyder rd pump station has been rebuild. it has 2 new pumps and control panel . All new valves and float switches an new telemetry system. The rest of the in town pump station (6) in total are due to be done this fall 2013. and upgrades to the Quoddy village plant and the Main plant are schedule for sometime in the spring .

We have been unable to use 1 of our clarifiers do to being over filled with sludge and damage from the storm in march 2013 those problems have been solve the tank has been repaired and the sludge remove .

Annual routine maintenance has been done on the mixes in the contact tanks ,also tank were emptied and cleaned 3 times over the year.

Annual maintenance to all the pump station was performed as required.

Drying beds were taken apart and cleaned.

The front on the process building has been painted

Other plant maintenance and repairs were performed as required.

#### Laboratory

We were able to use some of the grant money to replace most of our laboratory equipment

We are required by the DEP to do monthly reports .witch include weekly lab test on BOD,TCR, FECIAL COLIFORM AND TSS.We only had 2 excedences on the fecal test in the month of July 2012 due to hot weather,I increased the bleach and have not had a problem since

#### Training

All the staff has had all the required annual training 2/28/2013.

#### O&M Manual

The O&M manual has been updated to include new equipment that was placed into service over the past year. Updating the plant's O&M manual takes place on an ongoing basis. We have one O&M manual that is used for operational guidelines and minor service to plant equipment. We also keep individual O&M's for every piece of equipment in place at the treatment plant, collection system and pump stations.

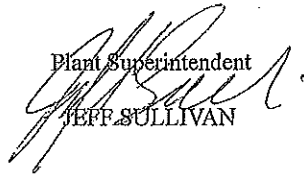
#### Definitions

Biochemical Oxygen Demand (BOD)- The rate at which organisms use oxygen in water or wastewater while stabilizing decomposable matter serves as food for the bacteria and energy results from its oxidation. Bod measurements are used as a measure if the organic strength of wastewater.

Total Suspended Solids (TSS)- TSS are solids that either float on the surface or are suspended in water,wastewater,or other liquids.

Total Chlorine Residual (TCR)- This is the amount of chlorine remaining after a giving contact time. It is also the sum of the combined available residual chlorine and the free available residual chlorine.

Fecal Coliform- Fecal coliform are the coliform bacteria in the feces of various warm blooded animals.

Plant Superintendent  
  
JEFF SULLIVAN

## CITY OF EASTPORT, MAINE NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2012

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### B. Basis of Presentation (Continued)

##### Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. The focus of governmental and proprietary fund financial statements is on major funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements, with non-major funds being aggregated and displayed in a single column. The General Fund is always a major fund.

Because of the basis of accounting and reporting differences, summary reconciliation to the Government-wide financial statements are presented at the end of each applicable fund financial statement.

#### C. Measurement Focus and Basis of Accounting

##### Governmental Fund Types

General Fund – The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Project Funds – Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Permanent Fund – This fund is used to account for financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs. A permanent fund would be used, for example, to account for the perpetual care endowment of a municipal cemetery.

##### Proprietary Fund Type

Sewer Fund – The Sewer Fund is an enterprise fund for the City. Enterprise funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the established fees and charges are based on a pricing policy designed to recover similar costs.

##### Fiduciary Fund Type

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore not available to support the City's programs. The reporting focus is on net assets and changes in net assets.

CITY OF EASTPORT, MAINE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Eastport, Maine (the City) was incorporated on March 18, 1893. The City of Eastport, Maine operates under a council-manager form of government and is incorporated under the laws of the State of Maine.

The accounting policies of the City conform to U.S. generally accepted accounting principles (GAAP) as applicable to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – For State and Local Governments*, and its amendments, established new financial reporting requirements for governments and caused the City to restructure much of the information presented in the past. The more significant of the government's accounting policies are described below. For enterprise funds, GASB statement Nos. 20 and 34 provide the City the option of electing to apply FASB pronouncements issued after November 30, 1989. The City has elected not to apply those pronouncements. The more significant of the government's accounting policies are described below.

In evaluating how to define the City for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GASB Statement No. 14 *The Financial Reporting Entity* as amended by GASB Statement No. 39. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. Based on the criteria, it was determined that no other entities should be included in the City's financial statements.

B. Basis of Presentation

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

Government-Wide Financial Statements

The Government-wide financial statements consist of a Statement of Net Assets and a Statement of Activities and reports information on all of the non-fiduciary activities of the City as a whole.

The Statement of Net Assets reports all financial and capital resources of the City and reports the difference between assets and liabilities, as "net assets" not fund balance or equity. The Statement of Activities shows the degree to which the direct expenses of a given function or segment are offset by program revenue and reflects the "net (expense) revenue" of the City's individual functions before applying general revenues. The City has elected not to allocate indirect costs among programs. Program revenues include 1) charges to customers for services and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

Peavey Library Annual Report (Fiscal Year 2012)

SUMMARY

2012 was the first year in the last ten years that we have seen the effects of our dwindling population in a reduction of library visits, which has effected total circulation and internet use. The hardest hit is the children's circulation, with a decreasing youth population and the smallest reported class sizes at both the elementary & high schools in many years. Despite this, we have seen increases in use of the Maine InfoNet Download Library, inter-library loans, and significant increases in attendance to programs.

Circulation:

- Children's Circulation down 13%, from 3,358 in 2011 to 2,894 in 2012. (-464 items, with reductions in juvenile books and videos, and small increases in juvenile magazines and audiobooks)
- Adult Circulation down 5%, from 13,936 in 2011 to 13,240 in 2012. (- 696 items, with a nominal decrease in adult books, and the largest decreases in adult magazines and videos.)
- Maine Infonet Download Library use up 50%, from 226 items circulated in 2011, to 341 in 2012.

Services:

- Program attendance up 34%, from 693 attending 78 programs in 2011, to 930 attending 88 programs in 2012.
- Children's Program attendance up 22%, from 66 programs with 504 attending in 2011, to 67 programs with 614 attending in 2012.
- Adult Program attendance up 67%, from 12 programs with 189 attending in 2011, to 21 programs with 316 attending 2012.
- Inter-library Loan Services increased by 12%, from 389 total requests in 2011 to 436 requests in 2012.
- Internet use down 11%, from 5353 in 2011 to 4821 in 2012. (-532 users)
- Library visits down 2.5%, from 18,265 visits in 2011, to 17,815 in 2012. (-450 visitors)
- 153 new regular card holders; 20 temporary seasonal card holders

Additional Accomplishments:

- Wrote Rudman Grant for \$1000 for 2013 seasonal programming, which was funded per notification letter of 3/20/13
- Reorganized Maine Community Foundation Grant written by Mary Curioli to fund up to 2 additional Eat Local Music Nights in summer/fall 2013
- Successful Summer Book sale, which ran through the end of September, with the aid of board members, seasonal volunteers and staff.
- Eastport Recites Project w/volunteers Jon Calame, Anna Hepler, Molly McDonald, Damon Weston & Rafi Hopkins, as well as volunteer readers.
- Successful collaborations with community organizations, providing popular & educational programming: TIMA, with cross-programming series (38 attendees); Eat Local Eastport with Eat Local Jazz Night (45 attendees); First Light Farm Equine Shelter: Cowboy/Cowgirl Party (60 attendees); Axiom Technologies with Computer classes and tutoring (42 attendees); Eastport Chamber of Commerce with Historic House Tour (25 attendees); UMM with Fishes of

City of Eastport, Maine  
Statement of Changes in Fiduciary Net Assets  
Fiduciary Funds  
For the Year Ended June 30, 2012

	Private Purpose Fund
Additions	
Interest and dividends	\$ 9,355.47
Unrealized gain (loss) on investments	-
Total additions	\$ 9,355.47
Deductions	
Scholarship expense	\$ 7,772.27
Miscellaneous expense	649.74
Total deductions	\$ 8,422.01
Change in Net Assets	\$ 933.46
Net Assets - Beginning of Year	353,080.58
Net Assets - End of Year	\$ 354,014.04

Cobscook Bay (12 attendees); Hosting of Bookies Book Group; Local artists and artisans as guest program facilitators/volunteers.


- Ongoing Tots Pre-school Program
- Maintenance of downtown window display
- Expansion and Reorganization of DVD collection, with selective reduction of VHS tapes
- Expansion of books on CD, with selective reduction of books in cassette format
- Collection development, with attention to core materials, 1000 Book List, and growing popularity of Graphic Novels & Memoirs
- Systematic weeding of Adult and Juvenile Fiction and selective Non-fiction
- Maintenance of digital catalog of new acquisitions, generation and placement of catalog cards
- Continued use of Facebook and Quoddy Tides for new acquisitions, events, education, and other notifications.
- Reorganization of Circulation Desk area
- Reorganization and maintenance of a streamlined Lobby Book Sale, with introduction of Boutique Books Displays
- Involvement of staff as consultants in Book Universe Sale at Eastport Elementary School
- Successful E-Rate filings 2011 cycle completed, 2012 & 2013 in progress.
- Successful volunteer staff management, with 5 regular weekly volunteers, and numerous other seasonal and intermittent volunteers. Major volunteer assistance provided to help with book sale, cataloging of antique books, reorganization projects, card catalog, and programming needs.

Goals:

- Reorganization of library files. Push old files to file cabinet in basement.
- Continued attention to opportunities for community collaboration
- Maintaining vital seasonal programming, as well as an eye to possible successful regular programs
- Maintaining an ongoing campaign to educate the public about the value and practical support of the library

Staff, volunteer, and community cooperation have allowed for much to be accomplished in 2012, despite budgetary constraints. We look to 2013 with similar aspirations for the continuance and improvement of the quality services that our patrons have come to rely on and greatly appreciate.

Respectfully submitted,

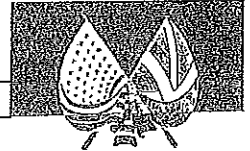
  
Dana Chevalier

City of Eastport, Maine  
Statement of Net Assets  
Fiduciary Funds  
June 30, 2012

	Private Purpose Fund	Agency Funds
<b>Assets</b>		
Cash and cash equivalents	\$ 255,221.07	\$ 51,738.42
Investments	98,792.97	-
<b>TOTAL ASSETS</b>	<b>\$ 354,014.04</b>	<b>\$ 51,738.42</b>
<b>Liabilities</b>		
Due to school groups	\$ -	\$ 51,738.42
<b>Net assets</b>		
Restricted	354,014.04	-
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 354,014.04</b>	<b>\$ 51,738.42</b>

# Border Historical Society

PO Box 95 ~ Eastport, ME 04631



## 2013 BOARD OF DIRECTORS

### President

Phyllis Siebert  
PO Box 202, Eastport, ME 04631  
Phone: (207) 853-2903  
E-mail: bhcheff1@gwi.net or  
bhcheff1@myfairpoint.net

July 30, 2013

### Vice-President

Gordon Smith  
Key Street, Eastport, ME 04631  
Phone: (207) 853-4567  
E-mail: gsmith04@maine.rr.com

Eastport City Council  
City Hall  
Boylton Street  
Eastport, ME 04631

### Secretary

Leasa Garvin  
14 Key Street, Eastport, ME 04631  
Phone: (207) 853-2963  
E-mail: downeastwaves@yahoo.com

Dear City Council Members,

### Treasurer

Eleanor Norton  
PO Box 5, Eastport, ME 04631  
Phone (207) 853-2724  
E-mail: nortoneo@aol.com

### Chairman of Barracks Museum Committee and Director

Cory Critchley  
77 Braddock St.  
Rochester, NY 14612  
Phone: (585) 621-4028  
E-mail: corycritch@yahoo.com

### Director

Kathy Lewis  
41 Third Street, Eastport, ME 04631  
Phone (207) 853-2961  
E-mail: KLewis9@maine.rr.com

### Director

Ruth McInnis  
1 Capen Avenue, Eastport, ME 04631  
Phone: (207) 853-2328

### Director

Frances Rays  
410 Shore Road, Perry, ME 04667  
Phone (207) 853-6630  
E-mail: rays@roadrunner.com

### Director

Ronnie Voisine  
67 Key Street, Eastport, ME 04631  
Phone: (207) 853-9584

The purpose of the Society shall be to provide an organizational structure for the bringing together of those people and groups interested in the preservation and education of the unique history of the American and Canadian communities surrounding the Passamaquoddy and Cobscook Bays.

Attached are sheets recapping the activities of the Society for the past few years for you to review.

The BHS is a 501(c) 3 organization of Eastport area residents committed to preserving local history, education and operating the Barracks Museum, Quoddy Dam Model Museum, Quoddy Craft Shop and the site at Fort Sullivan and Powder House. All donations are tax deductible.

The meetings of the Society are held the third Thursday of the month at Christ Episcopal Church Institute on Key Street unless otherwise noted.

If you have questions please contact me at 853-2963; or for more information visit the website at <http://www.borderhistorical.society.com/> Please "Like" us on Facebook.

Sincerely,

*Leasa Garvin*  
Leasa Garvin, Secretary

## 2013 Review of BHS Activities

Meetings were held in January, February, March, April and July.

*Here are some of the many activities the BHS undertook in 2013:*

**January**—Annual Meeting and election of officers.

**February & March**—Fundraiser meetings and Program planning. Plans discussed for Facade grant for the Quoddy Dam Model and other plans to raise money for the Society.

**April**—Keith J. Ludden gave Border Historical Society members some background and an update on his oral history project. Keith's talk was about working in sardine factories along the Maine coast. Members and guests are encouraged to bring stories to share and/or to make an appointment for themselves or someone else for an interview later.

**May**—Spring Potluck and Canadian military historian Gary Campbell spoke about his new book, *The Aroostook War of 1839*, which gives the Canadian perspective on this important event in Maine history.

**June**—Hugh French spoke about the Tides Institute: what it is, what it does, and what it intends, with particular attention to the arts studio building—its past, what is being done at present, and what the plans are for it.

**July 3**—The BHS Annual Auctions was a huge success! 100 donated and 60 consigned items brought in over \$5300. After those who consigned items were paid, over \$4,000 was added to the treasury. The proceeds will go toward building repairs.

**July 6**—Tea with the President, John Quincy Adams who is played by BHS member author and veteran JQA re-enactor and War of 1812 authority Vince Puliafico. This was a fundraiser for the facade restoration at the Quoddy Dam Model Museum.

**July 18**—Deirdre Whitehead spoke of Treat Island's 71-acre preserve featuring open meadow, spruce forest and stunning views and its remarkable past. From Col. John Allan of Revolutionary War fame to Upham Stowers Treat; from the Civil War to the Passamaquoddy Tidal Power Project; from trading posts and fish canning industries to tidal power, Treat Island boasts a surprisingly rich and prominent position in area history.

*BHS Program Committee: Ruth McInnis, Pam Beveridge and Kathy Lewis.*

Visit us on the web: [www.borderhistoricalsociety.com](http://www.borderhistoricalsociety.com) Border Historical Society, PO Box 95, Eastport, Maine 04631

Statement 7

City of Eastport, Maine  
Statement of Cash Flows  
Proprietary Funds  
For the Year ended June 30, 2012

	Business-type activities Enterprise Funds Sewer
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from customers	\$ 373,243.44
Other receipts (payments)	7,022.87
Payments to suppliers	(234,779.29)
Payments to employees	(90,422.74)
Net cash provided by operating activities	55,064.28
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>	
Bond repayments	(48,688.96)
Interest expense on bonds payable	(6,375.32)
Net cash (used) in non-capital financing activities	(55,064.28)
Net increase (decrease) in cash and cash equivalents	0.00
Balances - beginning of year	0.00
Balances - end of year	0.00
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	(170,787.15)
Adjustments to reconcile operating income to net cash provided (used) in operating activities:	
Depreciation expense	264,736.00
Change in net assets and liabilities:	
(Increase) / decrease accounts receivable	(2,202.25)
(Increase) / decrease prepaid items	
Increase / (decrease) Interfund payable	(36,905.93)
Increase / (decrease) accounts payable	223.61
<b>Net cash provided by operating activities</b>	<b>\$ 55,064.28</b>



## Statement 6

City of Eastport, Maine  
Statement of Revenues, Expenses, and Changes in Fund Net Assets  
Proprietary Funds  
For the Year ended June 30, 2012

	Business-type activities Enterprise Funds Sewer
Operating revenues:	
Charges for services	\$ 360,770.80
Interest on user fees	3,928.04
Miscellaneous revenue	218.87
Total operating revenues	364,917.71
Operating expenses:	
Administration	90,422.74
Operations	155,875.19
Utilities	24,670.93
Depreciation	264,736.00
Total operating expenses	535,704.86
Operating income (loss)	(170,787.15)
Non-operating revenues (expenses):	
Interest expense	(6,375.32)
Total non-operating revenues (expenses)	(6,375.32)
Net income (loss)	(177,162.47)
Total net assets - beginning	5,655,930.77
Total net assets - ending	\$ 5,478,768.30



## EASTPORT

### PORT AUTHORITY

Tel: 207-853-4614 Fax: 207-853-9584  
Website: [www.portofeastport.org](http://www.portofeastport.org)  
P.O. Box 278, Eastport, ME 04631-0278

#### Calendar Year 2012

In 2012, the Port of Eastport continued its strong performance and continued partnerships with our long standing partner Woodland Pulp located in Baileyville and our newest term business of cattle export with Sexing Technologies of Navasota Texas. 2012 also brought about the completion of the new bulk materials handling system project, a project that began in 2010.

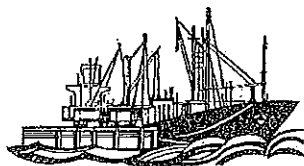
With its completion the Port was able to put into full swing the business model around the new system. The first step in the model was to attract an operator and we were glad to select E.J. Carrier as that operator. EJ Carrier has committed its resources to the Port and through its agreement is playing a major role in systems future. Due to global market conditions it is anticipated that the system will be in use by the end of 2013. However the Port of Eastport was featured at a global biomass conference in North Carolina due directly to the investments made in the new system which was a sign of the importance it had to the entire industry.

The Port added a new tug boat to its fleet in the acquisition of the former *Marjorie Winslow* a tug that had been in service in southern Maine. The Port purchased this 1700 hp vessel to replace the *Pleon* which was sold due to its age and condition. The boat was renamed the Captain Mackintire in honor of the late Captain Robert Mackintire who served the Port of Eastport for over a decade as one of our tug captains.

Also in 2012 the Port initiated the talks with Cate Street Capital that ultimately lead to their announcement of their intention to make Eastport a location for their new Pellet Mill to be located near the Estes Head Facility.

In the fall of 2012 the Port was awarded 1.5 million dollars for new warehouse construction from the Maine Department of Transportation through a statewide transportation bond. These funds will be combined with existing port funds to provide for much needed additional warehouse space at Estes Head.

Downtown, the Port made significant investments at the Breakwater in the transient floats as a means to help bring more boating tourists to the downtown community. Also we were able to re-energize the cruise ship industry's interest in Eastport, attracting the *Grande Caribe*, the *Calendonian Sky*, and a major attraction in the cruise ship *The World*. We also helped welcome the USS San Jacinto at the Breakwater for the 4<sup>th</sup> of July celebration.



# EASTPORT PORT AUTHORITY

Tel: 207-853-4614 Fax: 207-853-9584  
Website: [www.portofeastport.org](http://www.portofeastport.org)  
P.O. Box 278, Eastport, ME 04631-0278

Unfortunately the Port also found that the Breakwater was showing significant deterioration and as such we began the repair/rebuild/replacement efforts that are in full swing at this time. Along with those efforts on behalf of the people of Eastport, the Port also made donations to the school department and police department to go along with its other numerous local civic donations.

On a very sad note the Port served as the last official port of call for the *HMS Bounty* in its visit during Pirate Festival. The Bounty, its captain and one crew member were all tragically lost at sea off the Carolina coast during Hurricane Sandy.

## Shipping totals for the year:

51 Cargo Ships – 5 Cruise Ships – 1 Naval Vessel

### Exported:

411,561.153 metric tons of wood pulp,

548 Containers of Cattle,

37,600 pounds of blades molds

45 pieces of project cargo;

### Imported

722 Cattle Containers

Statement 5

## City of Eastport, Maine Statement of Net Assets Proprietary Funds June 30, 2012

	Business-type activities Enterprise Funds Sewer
<b>ASSETS</b>	
Current assets:	
Accounts receivable - net of allowance	\$ 41,661.83
Total current assets	41,661.83
Non-current assets:	
Capital assets:	
Property, plant, and equipment	11,220,289.00
Less accumulated depreciation	(5,398,843.00)
Total non-current assets	5,821,446.00
Total assets	5,863,107.83
<b>LIABILITIES</b>	
Current liabilities:	
Due to general fund	21,717.78
Bonds payable - current portion	49,443.64
Total current liabilities	71,161.42
Non-current liabilities:	
Bonds payable - net of current portion	313,178.11
Total non-current liabilities	313,178.11
Total liabilities	384,339.53
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	5,410,135.29
Unrestricted	68,633.01
Total net assets of business-type activities	\$ 5,478,768.30

Statement 4  
(Continued)

City of Eastport, Maine  
Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended June 30, 2012

Net change in fund balances - total governmental funds (Stmnt. 4)	\$ 505,711.15
Amounts reported for governmental activities in the Statement of Activities (Exh. B) are different due to the following items:	
Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on governmental funds	(314,476.00)
Capital outlays expensed on the Governmental Funds report (Stmnt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmnt. 2)	59,000.00
Revenues in the Statement of Activities (Stmnt. 2) that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes and deferred revenues.	38,400.00
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. More specifically, this represents the net amount of principal reduction in debt service made during the fiscal year.	169,716.17
Change in accrued compensated absences	72,341.92
Changes in net assets of governmental activities (see Stmnt. 2)	\$ 530,683.24

Non-Zero Balance Real Estate Taxes							
As of: June 30th, 2013 (FY2013)							
(Name)	(Acct. #)	(FY2013)	(FY2012)	(FY2011)	(FY2010)	(FY2009)	
Aguilar, Bobbie Jo	262	\$910.59	\$580.89				
Andrews, Floyd, Sr.	24	\$1,556.00	\$1,570.31	\$1,681.24	\$1,655.14	\$1,750.34	
Bakerville, Reginald	79	\$604.98					
Bencini, Shelley	132	\$1,778.85					
Bofus, Inc.	527	\$2,274.00					
Boone, William	1522	\$681.81					
Boone, William	127	\$1,259.79	\$1,271.16				
Boone, William	133	\$255.55					
Boone, William	1326	\$592.88					
Bowen, Dana	144	\$1,061.23					
Bradbury, William	1217	\$1,828.31					
Cook, Anthony	1305	\$710.89	\$79.75				
Cook, Brenda	305	\$1,339.44	\$1,350.60				
Cook, Richard	316	\$872.06					
Craig, Amanda	325	\$4,629.07	\$4,673.06				
Craigie, Russell	1456	\$566.21	\$568.59				
Dicenzo, Inc.	376	\$42.14					
Dirigamus, LLC	929	\$510.83	\$514.76				
Donahue, Sarah	1523	\$3,342.24					
Dudley, Shirley (Life)	402	\$1,363.34	\$1,375.74				
Dudley, Linda	397	\$1,664.55	\$1,679.09				
Earley, Daniel	642	\$1,792.18					
Emerton, Virginia	502	\$1,507.83	\$1,521.66				
Emery, Ann Margaret	503	\$1,233.48	\$1,243.75				
Emery, Sally	505	\$2,269.01	\$2,289.57				
Fellows, Celina	716	\$3,025.20	\$3,003.25				
Fellows, Celina	717	\$915.59	\$872.71				
Follis, Richard	549	\$2,047.27	\$374.65				
Foss, Peggy	1236	\$391.92					
Francis, April	682	\$1,450.21	\$1,219.96				
Gardella, Mary Jane	595	\$8.88					
Gardner, Christopher	195	\$2,004.45					
Gardner, Christopher	396	\$1,196.05					
Gebo, Mary	601	\$742.01					
Gould, James	609	\$1,076.76	\$924.01				
Guertin, James	1225	\$816.67					
Guertin, James	1226	\$1,968.69					
Hansen, Paul	665	\$1,137.15	\$1,146.46	\$1,666.71			
Hickson, Richard	686	\$554.17	\$558.55				

City of Eastport, Maine  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2012

	General Fund	Major Fund Microloan Program	All Non-Major Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Property taxes	\$ 2,585,843.40	\$ -	\$ -	\$ 2,585,843.40
Excise taxes	179,276.47	-	-	179,276.47
Intergovernmental revenue	1,460,301.05	-	794,716.55	2,255,017.60
Charges for services	74,606.23	-	-	74,606.23
Investment income	2,485.71	1,033.17	3,986.21	7,505.09
Interest and lien fees	49,007.46	-	-	49,007.46
Licenses and permits	4,200.20	-	-	4,200.20
Other revenue	280,065.90	-	150,527.27	430,593.17
<b>Total revenues</b>	<b>4,635,786.42</b>	<b>1,033.17</b>	<b>949,230.03</b>	<b>5,586,049.62</b>
<b>EXPENDITURES</b>				
General government	316,111.59	-	-	316,111.59
Public safety	873,059.91	-	-	873,059.91
Public works	240,932.20	-	-	240,932.20
Health and sanitation	192,286.83	-	-	192,286.83
Education	2,210,978.69	-	-	2,210,978.69
County tax	176,648.00	-	-	176,648.00
Unclassified	133,363.27	-	1,081,922.40	1,215,285.67
Interest on long-term debt	60,366.93	-	-	60,366.93
Principal payments of debt	169,716.17	-	-	169,716.17
<b>Total expenditures</b>	<b>4,373,463.59</b>	<b>-</b>	<b>1,081,922.40</b>	<b>5,455,385.99</b>
Excess (deficiency) of revenues over (under) expenditures	262,322.83	1,033.17	(132,692.37)	130,663.63
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	223,038.35	-	179,953.17	402,991.52
Operating transfers (out)	(179,953.17)	-	(223,038.35)	(402,991.52)
Gain (loss) on investments	-	-	375,047.52	375,047.52
<b>Total other financing sources (uses)</b>	<b>43,085.18</b>	<b>-</b>	<b>331,962.34</b>	<b>375,047.52</b>
Net change in fund balances	305,408.01	1,033.17	199,269.97	505,711.15
Fund balances - beginning	39,958.82	137,578.66	369,459.65	546,997.13
<b>Fund balances - ending</b>	<b>\$ 345,366.83</b>	<b>\$ 138,611.83</b>	<b>\$ 568,729.62</b>	<b>\$ 1,052,708.28</b>

(Continued)

(Name)	(Acct. #)	(FY2013)	(FY2012)	(FY2011)	(FY2010)	(FY2009)
Hooper, Ben	1594	\$1,683.20				
Hunter, Alberta	724	\$973.20	\$981.73			
Hunter, Alberta	727	\$1,399.46	\$1,412.22			
Hutton, Jayne	1476	\$592.70				
Johnson, Roland	747	\$514.48				
Keay, Darrel	1446	\$1,729.61				
Kelley, John B.	820	\$1,245.33				
Kelley, John B.	839	\$1,365.74	\$96.75			
Klyver, Richard	786	\$964.28				
Lacasse, Matthew	577	\$932.44	\$939.73			
Lantier, William	1105	\$455.27				
Lantier, William	1106	\$294.09				
Lawrence, William	807	\$1,727.16	\$1,242.18			
Lee, Gary W.	811	\$1,074.35	\$1,083.89			
Lee, Gary W., Sr.	809	\$1,399.64	\$1,411.55			
Lee, Gary W., Sr.	810	\$624.01	\$629.08			
Leiby, Jonathan P.	271	\$287.03	\$287.93			
Leiby, Jonathan P.	1409	\$1,310.35	\$1,314.40			
MacDonald, Kendra	901	\$1,083.98	\$1,093.62			
MacNaughton, Danie	907	\$267.77	\$268.46			
MacNaughton, Danie	908	\$804.81	\$809.20			
Matusiak, Richard	834	\$787.77				
McDowell, Kathryn	189	\$265.66				
McDowell, Kathryn	190	\$132.37				
McDowell, Kathryn	570	\$274.99				
McDowell, Kathryn	515	\$431.06				
McDugald, Hazen	274	\$432.61				
McGarvey, Margaret	926	\$3,205.63	\$3,236.33			
McGarvey, Margaret	927	\$412.09				
McGarvey, Margaret	985	\$1,279.05	\$1,290.62			
McGarvey, Margaret	987	\$310.94				
McGarvey, Margaret	988	\$8,101.92	\$7,478.16			
McGarvey, Margaret	989	\$414.68				
McGarvey, Margaret	990	\$1,002.10	\$1,010.93			
McGarvey, Margaret	991	\$296.49				
McGarvey, Margaret	992	\$580.66				
McGarvey, Margaret	993	\$2,187.13				
McGarvey, Margaret	994	\$197.94				
McGarvey, Margaret	997	\$3,463.31	\$3,496.56			
McGarvey, Margaret	987		\$312.89			
McGarvey, Margaret	989		\$416.82			

## Statement 3

City of Eastport, Maine  
Balance Sheet  
Governmental Funds  
June 30, 2012

	General Fund	Major Fund Microloan Loan Fund	All Non-Major Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 594,010.22	\$ -	\$ 357,276.00	\$ 951,286.22
Investments	-	-	183,319.64	183,319.64
Accounts receivable	47,654.96	-	-	47,654.96
Taxes receivable	16,816.64	-	-	16,816.64
Tax liens receivable	251,760.92	-	-	251,760.92
Inventory	23,249.71	-	2,697.52	25,947.23
Notes receivable	-	56,210.70	-	56,210.70
Interfund receivables	-	82,401.13	71,350.33	153,751.46
Due from proprietary fund	21,717.78	-	-	21,717.78
Total assets	955,210.23	138,611.83	614,643.49	1,708,465.55

## LIABILITIES AND FUND BALANCES

<b>Liabilities:</b>				
Accounts payable	117,182.82	-	4,928.00	122,110.82
Due to other governments	29.75	-	-	29.75
Prepaid property taxes	24,491.15	-	-	24,491.15
Accrued summer salaries	128,974.25	-	11,499.84	140,474.09
Interfund payables	124,265.43	-	29,486.03	153,751.46
Deferred property taxes	214,900.00	-	-	214,900.00
Total liabilities	609,843.40	-	45,913.87	655,757.27

<b>Fund balances:</b>				
Restricted	-	-	(39,813.60)	(39,813.60)
Assigned	359,599.98	138,611.83	623,560.62	1,121,772.43
Unassigned	(14,233.15)	-	(15,017.40)	(29,250.55)
Total fund balances	345,366.83	138,611.83	588,729.62	1,052,708.28
Total liabilities and fund balances	\$ 955,210.23	\$ 138,611.83	\$ 614,643.49	

Amounts reported for governmental activities in the statement of net assets (Exh. A) are different because:

Depreciable and non-depreciable capital assets as reported on Statement 1	4,265,960.00
Long-term liabilities, including bonds payable, as reported on Statement 1	(1,069,491.66)
Deferred property taxes not reported on Statement 1	214,900.00

Net assets of governmental activities \$ 4,464,076.62

(Name)	(Acct. #)	(FY2013)	(FY2012)	(FY2011)	(FY2010)	(FY2009)
Mcgarvey, Margaret	991		\$298.31			
McGarvey, Margaret	992		\$585.30			
McKnight, Pearl	1010	\$345.00				
McLaughlin, T. & Jo	1012	\$365.58				
McLaughlin, T. & Jo	1013	\$247.49				
McPhail, Tobi	698	\$1,476.53	\$316.75			
McPhail, Tobi	785	\$267.60				
Medeiros, David S.	728	\$1,527.52				
Melanson, Andre	1452	\$2,052.26	\$1,102.81			
Mills, Lora	275	\$657.35				
Mitchell, Brian	1457	\$2,936.09				
Mitchell, Fern	1050	\$291.68	\$293.44			
Mumme, Ryan	1118	\$351.88				
Mumme, Ryan	1119	\$884.10				
Murphy, Kenneth	1126	\$678.80				
Ohmeis, James	1248	\$1,421.32				
Pagels, Steven F.	900	\$1,972.80				
Pagels, Steven F.	1156	\$2,572.45				
Picco, Amanda	530	\$1,727.16	\$324.35			
Pottle, Basil	1202	\$5,724.81				
Ramsdell, William	1232	\$130.33				
Raye, James	708	\$602.52				
Raye, James	1240	\$2,605.99				
Reynolds, Mary	1248	\$1,366.05				
Rice, Donald	1250	\$1,446.71				
Robertson, Gloria K.	1290	\$1,676.59				
Rood, Mildred	1300	\$110.10				
Salleroli, Alan	777	\$2,391.83	\$2,413.60			
Salleroli, Alan L.	1443	\$243.69	\$244.14			
Salleroli, Alan L.	1444	\$2,977.03	\$3,004.61			
Salleroli, Alan L.	1445	\$308.71	\$309.81			
Seeley, Sandra	1338	\$1,404.45	\$1,411.55			
Segien, Inez	1340	\$481.76				
Segien, James	1341	\$306.13	\$255.43			
Segien, James	1342	\$1,252.56	\$1,263.86			
Segien, James	1343	\$89.39	\$89.14			
Segien, James, Jr.	1344	\$811.85	\$818.79			
Segien, James S., Jr.	1345	\$669.77	\$675.28			
Segien, James S., Jr.	1346	\$282.04	\$283.71			
Segien, James S., Jr.	1347	\$1,091.21	\$1,100.91			
Segien, James S., Jr.	1348	\$2,133.97	\$151.76			



## Statement 1

City of Eastport, Maine  
Statement of Net Assets  
June 30, 2012

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 951,286.22	\$ -	\$ 951,286.22
Investments	183,319.64	-	183,319.64
Accounts receivable	47,654.96	41,661.83	89,316.79
Taxes receivable	16,816.64	-	16,816.64
Liens receivable	251,760.92	-	251,760.92
Inventory	25,947.23	-	25,947.23
Notes receivable	56,210.70	-	56,210.70
Due from proprietary funds	21,717.78	-	21,717.78
Capital assets, net of accumulated depreciation	4,162,617.00	5,821,446.00	9,973,963.00
Non-depreciable capital assets	113,443.00	-	113,443.00
<b>Total Assets</b>	<b>\$ 5,820,674.09</b>	<b>\$ 5,863,107.83</b>	<b>\$ 11,683,781.92</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 122,110.82	\$ -	\$ 122,110.82
Due to other governments	29.75	-	29.75
Prepaid property taxes	24,491.15	-	24,491.15
Accrued summer salaries	140,474.09	-	140,474.09
Due to governmental funds	-	21,717.78	21,717.78
Non-current liabilities:			
Accrued compensated absences	81,211.96	-	81,211.96
Due within one year	175,141.88	49,443.64	224,585.52
Due in more than one year	813,137.82	313,178.11	1,126,315.93
<b>Total Liabilities</b>	<b>\$ 1,356,597.47</b>	<b>\$ 384,339.63</b>	<b>\$ 1,740,937.00</b>
<b>NET ASSETS</b>			
Invested in capital assets, net of debt	\$ 3,277,680.30	\$ 5,410,135.29	\$ 8,687,815.59
Restricted	(39,813.60)	-	(39,813.60)
Unrestricted	1,226,209.92	68,633.01	1,294,842.93
<b>TOTAL NET ASSETS</b>	<b>\$ 4,464,076.62</b>	<b>\$ 5,478,768.30</b>	<b>\$ 9,942,844.92</b>

<b>Non-Zero Balance Personal Property Taxes</b>			
<b>As of: June 30th, 2013</b>			
(Name)	(Account)	(FY2013)	
Bank Square Pizza & Deli	25	\$122.02	
Boone, William & Diana	10	\$59.61	
Curtis, Charles	24	\$82.12	
Flowers by Paula	9	\$26.99	
Moose Island Solid Waste	114	\$234.27	
J.W. Raye Co.	47	\$254.92	
Rosie's Hot Dog Stand	51	\$44.09	
Salleroli, Alan & Linda	159	\$44.41	
Segien, James S. (Jr.)	79	\$40.60	
The Pickled Herring	55	\$300.86	
<b>TOTAL:</b>		<b>\$1,209.89</b>	

Sewer: Unpaid balances and liens as of June 30, 2013

Aguilar	Bobbi Jo	216.10*
Andrews	Jonathan & Jessica	126.90
Angel	Rick & Eleni	84.61
Atmore	Samuel	699.20*
Barlow	Joel	84.60
Beckett	NAS LLC	98.70
Beckham	Ann	84.60
Bencini	Shelley	89.79
Bouchard	William	98.70
Bradbury	Phyllis	197.40^
Bradbury	William	105.75
Broad	Alayna Wilson	824.58*
Brown	James	20.82
Buskirk	Jo Ann	84.60
Carras	Marlene	84.60
Chen	Li-Huei	85.21
Clarke	Elmer	84.60
Collins	Thomas	5.58
Cook	Brenda	2341.80*
Cook	John & Patricia	84.60
Cook	Richard	475.46*
Cook	Thomas M	42.30
Dewitt	Ralph	754.60*
Diffin	Carmelita	84.37
Doebener	Kay	98.85
Bley	Donald, Rev Trust	84.60
Doromar, Inc.		84.60
Earley	Daniel	84.60
Eastport Breakwater Gallery		84.60
Emery	Walter	84.63
Emmert	Richard	84.60
Foley	Calvin	84.60
Gaither	Douglas & Dorothy	84.60
Gardner	Christopher	289.05^
George	Mary	169.20^
Gibson	April	573.84*
Greenlaw	Gerald	7.76
Desjardin	Greg	147.25

\*Denotes lien(s) on property

^ Denotes total includes more than one property

# Hollingsworth & Associates, CPA, PA

Douglas R. Hollingsworth, CPA  
Stuart R. Dexter  
Coreen M. Nicolai, CPA  
Abigail J. Weeks  
Cleola Luk

## Independent Auditor's Report

To the City Council  
City of Eastport, Maine

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and the aggregate remaining fund information of City of Eastport, Maine, as of and for the year ended June 30, 2012, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly in all material respects the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the City of Eastport, Maine, as of June 30, 2012, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The budgetary comparison schedule on page 25 is supplemental information required by accounting principles generally accepted in the United States of America and has been subjected to the auditing procedures applied in the audit of the basic financial statements. The City has chosen not to present Management's Discussion and Analysis that is required supplemental information required by accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Eastport, Maine's basic financial statements. The combined and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combined and individual non-major fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Hollingsworth & Associates, CPA, P.A.*

Bangor, Maine  
May 2, 2013



# TABLE OF CONTENTS

Independent Auditor's Report		Page 3
Basic Financial Statements	Statement	
<i>Government-Wide Financial Statements:</i>		
Statement of Net Assets	1	4
Statement of Activities	2	5
<i>Fund Financial Statements</i>		
Balance Sheet -- Governmental Funds	3	6
Statement of Revenues, Expenditures, and Changes in Fund Balances -- Governmental Funds	4	7-8
Statement of Net Assets -- Proprietary Funds	5	9
Statement of Revenues, Expenses, and Changes in Fund Net Assets -- Proprietary Funds	6	10
Statement of Cash Flows -- Proprietary Funds	7	11
Statement of Fiduciary Net Assets -- Fiduciary Funds	8	12
Statement of Changes in Fiduciary Net Assets -- Fiduciary Funds	9	13
Notes to Financial Statements		14-24
Required Supplemental Information	Schedule	
Budgetary Comparison Schedule -- General Fund	1	25
<i>Other Supplemental Information</i>		
Combining Balance Sheet -- All Other Non-Major Governmental Funds	2	26
Combining Statement of Revenues, Expenditures and Changes in Fund Balance -- All Other Non- Major Governmental Funds	3	27-28
Schedule of Property Valuation, Assessment and Appropriations -- General Fund	4	29
Schedule of Taxes and Tax Liens Receivable	5	30

Hansen Paul	1729.88*
Mary Jane Gardella, Heirs of	83.84
Hickson Richard	1328.74*
Fern Mitchell, Heirs of	1438.21*
HMS Enterprises	465.30
Homan Diane	1014.68*
Hooper Ben	112.93
Humphrey Thomas	83.76^
Hungerford Richard & Sydney	171.06^
Inkster Forrest	85.62
JW Raye & Co	84.84
Johnson Averil	85.38
Johnson Marjorie	218.32*
Johnson Roland	70.36
Jones Kenneth	7.85
Justine Collette	84.66
Kearney Lee & Pamela	5.24
Kierstead Ralph	195.66
Kierstead Robert	126.90
Klyver Richard	535.80*
Koenig Pamela	670.07*
Koenig Steven	70.00
Labbadia Gail	24.84
LaCasse Matthew	936.49*
Landrigan Chrys	84.60
Lennon Sarah	162.46
Lingley James	84.06
Heirs of Marie Lingley	84.60
Look, Gary	84.60
MacDonald Kendra	3360.41*
MacNaught Daniel	197.73*
Mahar Stephen	84.60
Malroy Jason	84.60
Marin Alfred	133.95
Marsh Michelle	831.37*
Martin Kenneth	84.62
Matthews Ruth	113.46
Matusiak Rick	710.87*
McGarvey Margaret	1165.05*^
McPhail Tobi	141.00
Mealey Gregory	84.60

\*Denotes lien(s) on property

Mealey	Linda	162.15
Medeiros	David & Kari	1911.38*
Melanson	Andre	496.39*
Metcalf	Sherrie	133.95
Mitchell	Cindy	76.50
Mockler	Elaine	69.43
Moore	Wayne	85.01
Morrison	Brenda	1016.20*
Morrisette	Linda	159.10*
Murphy	Kenneth	306.76*
Newcomb	John II	429.85*
Ohmeis	James Sr	1088.48*
Page	Sheryl	636.10*
Pagels	Steven	427.44*^
Palumbo	Chris	84.60
Pantryboy, Inc		2102.63*
Pendleton	Elizabeth	806.97*
Picco	John	84.60*
Proctor	Drew	81.12
Pulk	Sherry	44.78
Putnam	Luke	213.45*
QEI, Inc		8.40^
Ramsdell	William	707.21*
Randall	Muriel	210.45*
Ratner	Margaret	84.60
Raye	Nancy	84.60
Reidell	Louise Heidi	73.21
Rice	Donald	575.16*
Richardson	Judith	93.22
Munch	James III	84.10
Robertson	Gloria & Deborah	1092.57*
Sabeau	Richard	76.9*
Salleroli	Alan	1197.64*^
Garner	Amanda	84.60
Scott	Sandra	84.60
Scribner	Carolie	31.46
Seeley	Sandra	2210.46*
Segien	James	581.74*^
Segien	Michael & Vanessa	183.60
Segien	Roger	84.60
Smith	Jason	85.34
Smith	Leslie	85.16

City of Eastport, Maine

# ANNUAL FINANCIAL STATEMENTS AND ACCOMPANYING INDEPENDENT AUDITOR'S REPORT

Year ended June 30, 2012

\*Denotes lien(s) on property

02 - CDBG TIDES	0.00	236,650.50
04 - FIRE STATION	0.00	314,443.04
98 - CDBG	0.00	314,443.04
04 - FIRE STATION	0.00	286,704.32
06 - FS CITY MATC	0.00	27,738.72
05 - FACADE GRANT	0.00	9,820.15
98 - CDBG	0.00	9,820.15
05 - FACADE GRANT	0.00	9,820.15
81 - DOWNTOWN COM	0.00	3,547.00
01 - EXPENSES	0.00	3,547.00
10 - EXPENSES	0.00	3,547.00
99 - EXPENSE	0.00	3,547.00
82 - HOLMES SCHOL	0.00	75.00
99 - EXPENSE	0.00	75.00
10 - EXPENSES	0.00	75.00
99 - EXPENSE	0.00	75.00
84 - WALLACE SCHO	0.00	500.00
99 - EXPENSE	0.00	500.00
30 - UNCLASSIFIED	0.00	500.00
80 - SCHOLARSHIP	0.00	500.00
86 - WALSH SCHOL	0.00	500.00
99 - EXPENSE	0.00	500.00
30 - UNCLASSIFIED	0.00	500.00
80 - SCHOLARSHIP	0.00	500.00
87 - MERMAID ART	0.00	400.00
99 - MERMAID ART	0.00	400.00
10 - EXPENSES	0.00	400.00
68 - MERMAID ART	0.00	400.00

Sorak	Stephen & David	461.77*
Strong	Pamela	430.20*
Stuart	Paul	84.60
Stuart	Robin	84.60
Sullivan	Ralph	91.65
Sullivan	Ronald & Sheila	141.00
Summers	Mary Jane	1436.75*
Sutherland	Mary	24.83
Swanson	Alisand	84.63
Taylor	Christina	84.60
Townsend	Joseph	444.09*
Tracy	Michelle	449.47*
Vaughan	Julie	204.5*
Vinson	Caryn	487.62*
Water Street Eastport Realtuy Trus		98.70
Whelpley	Dorothy	216.56*
Widelski	John	210.45*
Young	Scott	225.60^
Youngdale	Sandra	84.60

\* Denotes lien(s) on property

^ Denotes total includes more than one property

# Treasurer's Report

## Revenue Summary Report

Account	Budget Net	YTD Net
01 - ADMIN	307,423.00	3,139,375.49
03 - CLERK & AGENT FEE	7,000.00	9,576.45
04 - PLUMBING PERMIT FEES	250.00	418.00
05 - TAX COMMITMENT	0.00	2,794,437.08
06 - TAX LIEN FEE	5,000.00	7,698.35
07 - TAX INTEREST	25,000.00	34,081.40
08 - VETERANS REIMBURSEMENT	4,000.00	4,656.00
09 - TREE GROWTH REIMBURSEMENT	1,000.00	1,221.61
10 - BLDG PERMITS	1,000.00	1,229.60
11 - RENT & SALE OF CITY PROPERTY	18,000.00	2,050.00
12 - STATE REVENUE SHARING	158,533.00	182,267.68
13 - PARKS' FEE SHARING	4,000.00	3,806.59
14 - EARTH MOVING PERMITS	0.00	10.00
15 - SNOWMOBILE REFUND	140.00	66.20
17 - INSURANCE REIMBURSEMENT	0.00	13,647.03
18 - INVESTMENT INTEREST	1,500.00	3,468.13
23 - HOMESTEAD EXEMPTION	50,000.00	52,403.00
26 - PORT AUTHOR	20,000.00	20,000.00
36 - BETE REIM	0.00	3,167.00
39 - PORT IN LIEU OF TAXES	7,000.00	0.00
40 - ELAINE HEALTH INSURANCE REIMB	0.00	1,581.88
99 - ADMIN MISC.	5,000.00	3,589.49
05 - PUBLIC WKS	165,000.00	206,506.93
01 - H.D. EXCISE	150,000.00	177,970.85
02 - ROAD AID	15,000.00	25,620.00
04 - H.D. MISC.	0.00	2,916.08
10 - POLICE PROTECTION	18,960.00	13,423.22
01 - GUN PERMITS	60.00	92.00
02 - PARKING TICKETS	0.00	885.00
03 - ACCIDENT REPORTS	2,000.00	350.00
04 - COURT FEES	150.00	15.64
05 - SPECIAL DETAIL	10,000.00	11,375.58
06 - ANIMAL CTRL	750.00	705.00
08 - PPPD REIMB.	6,000.00	0.00
15 - CEMETERY	5,600.00	4,860.00
01 - PERPETUAL CARE	800.00	100.00
02 - LOT SALES	700.00	1,550.00
03 - CEMETERY PREPARATIONS	4,000.00	2,855.00
06 - BURIAL PERMITS	100.00	355.00
20 - FIRE	0.00	200.00
01 - DONATIONS	0.00	200.00
25 - SEWER	361,320.00	367,883.55
01 - SEWER BILLING REVENUE	353,320.00	351,042.65
02 - SEWER INTEREST REVENUE	2,000.00	4,623.38
03 - SEWER LIEN REVENUE	6,000.00	11,465.51
05 - SEWER MISCELLANEOUS	0.00	752.01

01 - COMP AUTO	14,500.00	12,719.00
02 - MULTI PERIL	9,000.00	17,956.00
03 - AIRPORT	1,300.00	1,450.00
04 - PUB. OFFL'S	4,000.00	3,603.00
05 - LAW ENFORCE	7,569.00	863.00
06 - RES.FPR ADJ	2,500.00	0.00
07 - WORKERS COMP	26,000.00	21,876.23
09 - PERF. BONDS	1,750.00	1,313.00
61 - BOAT SCHOOL	0.00	2,721.30
99 - EXPENSE	0.00	2,721.30
05 - SERVICE FEES	0.00	2,721.30
05 - LEGAL	0.00	2,721.30
62 - MILL	50,000.00	56,849.86
99 - EXPENSE	50,000.00	56,849.86
15 - UTILITIES	50,000.00	56,339.86
01 - ELECTRICITY	10,000.00	18,578.57
02 - HEAT	40,000.00	30,938.80
04 - WATER	0.00	5,349.04
09 - SEWER	0.00	1,473.45
20 - MTCE/REPAIRS	0.00	510.00
08 - BUILDING	0.00	510.00
63 - A & P	9,000.00	4,912.31
99 - EXPENSE	9,000.00	4,912.31
15 - UTILITIES	8,000.00	4,912.31
01 - ELECTRICITY	2,000.00	3,339.38
02 - HEAT	6,000.00	1,140.75
04 - WATER	0.00	220.68
09 - SEWER	0.00	211.50
20 - MTCE/REPAIRS	1,000.00	0.00
08 - BUILDING	1,000.00	0.00
72 - AIRPORT GRAN	0.00	145,329.50

Account	Budget Net	YTD Net
72 - AIRPORT GRAN CONT'D		
03 - SNOW REMOVAL	0.00	145,329.50
80 - AIRPORT GRAN	0.00	145,329.50
02 - SNOW REMOVAL	0.00	145,329.50
75 - HARBOR	0.00	9,181.00
99 - EXPENSE	0.00	9,181.00
10 - EXPENSES	0.00	9,181.00
99 - EXPENSE	0.00	9,181.00
80 - CDBG	0.00	753,337.49
02 - WWTP	0.00	192,423.80
98 - CDBG	0.00	192,423.80
03 - WWTP	0.00	79,809.50
07 - WWTP CITY MT	0.00	112,614.30
03 - TIDES INST.	0.00	236,650.50
99 - TIDES INST.	0.00	236,650.50

31 - HYDRANT	247,404.00	247,400.04
32 - AMBULANCE	101,000.00	101,519.01
33 - SOLID WASTE	165,000.00	190,712.46
43 - COUNTY TAX	178,478.00	178,478.00
01 - COUNTY TAX	178,478.00	178,478.00
10 - EXPENSES	178,478.00	178,478.00
34 - COUNTY TAX	178,478.00	178,478.00
44 - CITY DEBT	232,260.00	227,797.02
01 - CITY DEBT	232,260.00	227,797.02
40 - BONDS	232,260.00	227,797.02
01 - CONSOLIDATIO	131,668.00	131,668.00
06 - A&P LOAN	66,224.00	62,075.40
07 - COPIER	4,600.00	4,286.00
12 - HWTRUCK LOAN	29,768.00	29,767.62
45 - AIRPORT	44,690.00	30,102.43
01 - AIRPORT	44,690.00	30,102.43
10 - EXPENSES	10,650.00	6,154.95
06 - FEES	150.00	0.00
50 - GAS/OIL/FUEL	0.00	923.00
82 - AIP MATCH	7,500.00	0.00
99 - EXPENSE	3,000.00	5,231.95
15 - UTILITIES	4,040.00	3,763.67
01 - ELECTRICITY	1,800.00	1,920.47
02 - HEAT	700.00	531.93
03 - TELEPHONE	900.00	869.91
04 - WATER	400.00	441.36
08 - PTC/INTERNET	240.00	0.00
50 - FUEL FARM	30,000.00	20,183.81
01 - FUEL PURCHAS	30,000.00	20,183.81
51 - RESERVES	40,000.00	0.00
01 - RES/CAP	40,000.00	0.00
10 - EXPENSES	40,000.00	0.00

Account	Budget Net	YTD Net
51 - RESERVES CONT'D		
99 - EXPENSE	40,000.00	0.00
52 - ECON. DEV.	0.00	-23,000.00
01 - ECON. DEV.	0.00	-23,000.00
10 - EXPENSES	0.00	-23,000.00
81 - EXPENSES	0.00	-23,000.00
54 - OVERLAY	7,500.00	2,700.60
01 - OVERLAY	7,500.00	2,700.60
10 - EXPENSES	7,500.00	2,700.60
97 - ABATEMENTS	7,500.00	2,700.60
55 - INSURANCE	66,619.00	59,780.23
01 - INSURANCE	66,619.00	59,780.23
25 - INSURANCE	66,619.00	59,780.23

Account	Budget Net	YTD Net
33 - EDUCATION	0.00	1,276,825.29
01 - STATE REVENUE	0.00	469,253.25
03 - LUNCH MONEY	0.00	55,228.90
99 - MISC	0.00	752,343.14
35 - GENERAL ASSISTANCE	150.00	336.00
01 - GA STATE	150.00	336.00
45 - AIRPORT	30,600.00	73,954.24
01 - AIRCRAFT EXCISE	150.00	34.17
04 - HANGAR LEASE	450.00	850.00
05 - AIRPORT SNOW REMOVAL REIMB.	0.00	556.58
06 - AIRPORT MISC	0.00	18,599.55
07 - FUEL FARM SALES	30,000.00	53,913.94
52 - ECONOMIC DEVELOPMENT	0.00	50,870.36
01 - PAYBACK	0.00	50,870.36
61 - BOAT SCHOOL	0.00	600.00
63 - MARINA	0.00	600.00
62 - MILL	65,000.00	70,330.00
01 - PORT/FMT	0.00	11,000.00
03 - OLSON'S	5,000.00	4,330.00
10 - TEX SHIELD	60,000.00	55,000.00
63 - A & P	12,000.00	11,000.00
07 - RENT	12,000.00	11,000.00
72 - AIRPORT GRANTS	0.00	132,810.00
72 - AIRPORT ASSOCIATION SHARE	0.00	4,000.00
73 - FAA SHARE SNOW REMOVAL GRANT	0.00	128,810.00
75 - HARBOR	2,500.00	3,549.00
02 - BOAT EXCISE	2,500.00	3,549.00
80 - CDBG	0.00	646,514.00
02 - TIDES INSTITUTE	0.00	271,150.00
03 - COMMUNITY ENTERPRISE	0.00	8,850.00
04 - FIRE STATION	0.00	286,704.00
05 - WWTP	0.00	79,810.00
97 - MICRO LOAN	0.00	632.94
02 - INTEREST	0.00	632.94
Final Totals	968,553.00	5,999,671.02

# Treasurer's Report

## Expense Summary Report

Account	Budget Net	YTD Net
01 - ADMIN	323,771.00	345,662.74
01 - ADMIN PAYROL	237,771.00	252,899.58
01 - PAYROLL	183,040.00	185,930.07
01 - CITY MGR	54,496.00	57,812.00
02 - CITY CLERK	33,280.00	33,451.59
03 - TREAS	33,280.00	33,572.00
04 - ADMIN ASST	12,480.00	13,950.00
06 - CEO/ASSESS	31,200.00	31,585.00
08 - OFF. CLERK/PT	18,304.00	1,472.00
88 - CITY MGR SEV	0.00	14,087.48
02 - FRINGE BENE	54,731.00	66,969.51
20 - FICA/MED	14,003.00	13,979.36
22 - UNEMPLOY	2,904.00	3,561.78
23 - IRA	3,500.00	2,381.76
24 - HEALTH INS.	32,232.00	43,766.50
25 - DISABILITY	2,092.00	1,661.37
27 - ELAINE HEALT	0.00	1,618.74
25 - CITY HALL	86,000.00	92,763.16
10 - EXPENSES	73,200.00	81,402.80
01 - GENERAL	22,000.00	14,403.53
02 - OFFICE	0.00	28.95
03 - POSTAGE	7,000.00	8,281.23
04 - COMPUTER	5,000.00	12,514.09
10 - MMA&OTHEREXP	3,500.00	3,054.00
12 - REG. OF DEED	2,500.00	4,430.03
13 - ADVERTISING	2,500.00	5,067.26
14 - AUDITING	15,000.00	15,000.00
15 - LEGAL	5,000.00	5,592.50
17 - TRAIN&TRAVEL	3,000.00	3,844.65
37 - CTY MGR	5,000.00	6,975.39
52 - BLDG REPAIRS	1,200.00	80.00
66 - ELECTIONS	1,500.00	1,286.45
99 - EXPENSE	0.00	844.72
15 - UTILITIES	12,800.00	11,360.36
01 - ELECTRICITY	2,000.00	1,520.00
02 - HEAT	4,500.00	4,202.94
03 - TELEPHONE	4,500.00	4,235.01
04 - WATER	1,400.00	999.34
08 - PTC/INTERNET	400.00	403.07
05 - PUBLIC WKS	258,023.00	262,372.99
01 - PAYROLL	146,013.00	145,573.51
01 - PAYROLL	91,960.00	90,364.02
60 - SUPERVISOR	37,440.00	37,600.00
61 - FULL TIME	14,560.00	15,768.63
62 - FULL TIME	24,960.00	24,193.02
67 - FESTIVALS	0.00	858.02
98 - OVERTIME	15,000.00	11,944.35
02 - FRINGE BENE	54,053.00	55,209.49
20 - FICA/MED	6,365.00	7,402.31
22 - UNEMPLOY	1,320.00	1,518.24

15 - UTILITIES	300.00	251.42
01 - ELECTRICITY	300.00	251.42
32 - CAPEN AVE	440.00	366.03
15 - UTILITIES	440.00	366.03
01 - ELECTRICITY	440.00	366.03
33 - CLARK ST	1,200.00	760.48
15 - UTILITIES	1,200.00	760.48
01 - ELECTRICITY	1,200.00	760.48
34 - DAWSON ST	450.00	463.82
15 - UTILITIES	450.00	463.82
01 - ELECTRICITY	450.00	463.82
35 - MIDDLE ST	14,000.00	13,751.02
15 - UTILITIES	14,000.00	13,751.02
01 - ELECTRICITY	14,000.00	13,751.02
36 - WATER ST	180.00	178.03
15 - UTILITIES	180.00	178.03
01 - ELECTRICITY	180.00	178.03
37 - WATER ST	3,500.00	757.79
15 - UTILITIES	3,500.00	757.79
01 - ELECTRICITY	3,500.00	757.79
40 - MTCE/PUMP ST	11,000.00	910.31
20 - MTCE/REPAIRS	11,000.00	910.31
02 - EQUIPMENT	11,000.00	910.31
41 - MTCE/GENRTRS	1,500.00	3,428.22
20 - MTCE/REPAIRS	1,500.00	3,428.22
02 - EQUIPMENT	1,500.00	3,428.22
30 - PROGRAMS	15,000.00	15,000.00
01 - DONATIONS	15,000.00	15,000.00
10 - EXPENSES	15,000.00	15,000.00
73 - LIBRARY	10,500.00	10,500.00
74 - SENIOR CITIZ	4,500.00	4,500.00
33 - EDUCATION	0.00	2,602,870.87
01 - PAYROLL	0.00	1,466,375.82
30 - UNCLASSIFIED	0.00	1,466,375.82

Account	Budget Net	YTD Net
33 - EDUCATION CONT'D		
99 - EXPENSE	0.00	1,466,375.82
99 - EXPENSE	0.00	1,136,495.05
30 - UNCLASSIFIED	0.00	1,136,495.05
99 - EXPENSE	0.00	1,136,495.05
35 - GA	850.00	672.00
01 - GA	850.00	672.00
15 - UTILITIES	850.00	672.00
01 - ELECTRICITY	300.00	0.00
02 - HEAT	300.00	0.00
06 - RENT	250.00	672.00
42 - SERVICES	529,404.00	558,595.92
01 - SERVICES	529,404.00	558,595.92
10 - EXPENSES	529,404.00	558,595.92

03 - POSTAGE	2,700.00	3,975.88
05 - CELL/PAGERS	0.00	1,174.10
08 - UNIFORMS	0.00	896.11
17 - TRAIN&TRAVEL	3,000.00	1,122.41
20 - GAS/OIL/FUEL	3,500.00	234.62
39 - LAB TEST/CAL	0.00	5,616.70
80 - LAB SUPPLIES	5,000.00	7,109.85
83 - DEP	0.00	2,336.95
99 - EXPENSE	0.00	1,834.50
13 - CHEMICALS	60,000.00	66,036.50
01 - CHEM#1/CHLOR	60,000.00	51,148.50
03 - CHEM#3/POLY	0.00	14,888.00
15 - UTILITIES	28,400.00	22,636.46
01 - ELECTRICITY	12,000.00	10,383.58
02 - HEAT	12,000.00	8,436.97
03 - TELEPHONE	1,200.00	1,375.35
04 - WATER	3,200.00	2,440.56
20 - MTCE/REPAIRS	11,500.00	6,861.90
02 - EQUIPMENT	2,000.00	1,347.94
08 - BUILDING	1,500.00	324.10
09 - SEWER	8,000.00	5,189.86
30 - UNCLASSIFIED	11,000.00	12,614.10
18 - QV SEPTIC	2,000.00	5,500.00
20 - SEPTAGE NE	9,000.00	7,114.10
40 - BONDS	75,890.00	55,890.24
05 - SWR RESERVE	10,000.00	0.00
14 - SWR DEBT	55,890.00	53,037.77
15 - SWR INTEREST	10,000.00	2,852.47
22 - PUMP TRUCK	1,000.00	2,923.03
10 - EXPENSES	1,000.00	2,923.03
50 - GAS/OIL/FUEL	0.00	1,512.89
51 - VEH EQU REP	1,000.00	1,410.14
23 - PLANT TRUCK	1,000.00	2,423.83
10 - EXPENSES	1,000.00	2,423.83
50 - GAS/OIL/FUEL	0.00	2,149.12
51 - VEH EQU REP	1,000.00	274.71
25 - PERKINS ROAD	190.00	182.30
15 - UTILITIES	190.00	182.30
01 - ELECTRICITY	190.00	182.30

Account	Budget Net	YTD Net
<b>25 - SEWER CONT'D</b>		
26 - SNYDER #1	500.00	521.11
15 - UTILITIES	500.00	521.11
01 - ELECTRICITY	500.00	521.11
27 - SNYDER #2	200.00	156.97
15 - UTILITIES	200.00	156.97
01 - ELECTRICITY	200.00	156.97
28 - VANESSE ROAD	6,000.00	4,842.51
15 - UTILITIES	6,000.00	4,842.51
01 - ELECTRICITY	5,500.00	4,401.15
04 - WATER	500.00	441.36
30 - HIGH ST	400.00	338.43
15 - UTILITIES	400.00	338.43
01 - ELECTRICITY	400.00	338.43

Account	Budget Net	YTD Net
<b>05 - PUBLIC WKS CONT'D</b>		
25 - DISABILITY	951.00	897.44
<b>25 - GARAGE</b>	<b>25,760.00</b>	<b>18,355.12</b>
10 - EXPENSES	15,050.00	8,829.26
01 - GENERAL	7,500.00	3,777.15
08 - UNIFORMS	500.00	599.65
09 - EQUIPT RENTL	1,250.00	1,700.00
11 - CYL.RENTAL	1,000.00	992.33
17 - TRAIN&TRAVEL	0.00	296.21
52 - BLDG REPAIRS	1,800.00	131.34
99 - EXPENSE	3,000.00	1,332.58
15 - UTILITIES	10,710.00	9,525.86
01 - ELECTRICITY	3,800.00	3,382.60
02 - HEAT	6,000.00	5,381.56
03 - TELEPHONE	550.00	572.66
08 - PTC/INTERNET	360.00	189.04
<b>30 - TRUCKS</b>	<b>19,000.00</b>	<b>25,260.51</b>
10 - EXPENSES	19,000.00	25,260.51
50 - GAS/OIL/FUEL	7,500.00	7,853.24
51 - VEH EQU REP	11,500.00	17,407.27
<b>31 - HEAVY EQUIPT</b>	<b>17,500.00</b>	<b>15,529.97</b>
10 - EXPENSES	17,500.00	15,200.65
50 - GAS/OIL/FUEL	7,500.00	7,108.92
51 - VEH EQU REP	10,000.00	8,421.05
<b>32 - MISC EQUIPT</b>	<b>2,750.00</b>	<b>3,587.62</b>
10 - EXPENSES	2,750.00	3,587.62
50 - GAS/OIL/FUEL	750.00	895.17
51 - VEH EQU REP	2,000.00	2,692.45
<b>50 - STREETS</b>	<b>47,000.00</b>	<b>54,066.26</b>
10 - EXPENSES	47,000.00	54,066.26
21 - SALT	7,000.00	6,209.46
22 - ROADS	15,000.00	26,460.36
24 - LOAM/SEED	1,000.00	0.00
25 - SIGNS	1,000.00	1,584.64
26 - SAND	18,000.00	19,400.00
27 - STORM WATER	5,000.00	411.80
<b>10 - POLICE PROT</b>	<b>321,509.00</b>	<b>293,212.87</b>
<b>01 - PAYROLL</b>	<b>282,109.00</b>	<b>240,004.41</b>
01 - PAYROLL	203,710.00	193,081.80
67 - FESTIVALS	0.00	8,631.38
70 - CHIEF	42,000.00	38,884.50
71 - FULL TIME	141,960.00	87,212.00
72 - PART TIME	10,000.00	42,197.00
74 - OVERTIME	9,750.00	9,420.98
75 - SPEC DETAIL	0.00	6,735.94
02 - FRINGE BENE	78,399.00	46,922.61
20 - FICA/MED	15,584.00	14,665.32
22 - UNEMPLOY	3,168.00	3,873.69
23 - IRA	1,077.00	1,278.52

Account	Budget Net	YTD Net
10 - POLICE PROT CONT'D		
24 - HEALTH INS.	57,048.00	26,217.48
25 - DISABILITY	1,522.00	887.60
04 - WATER ST. ST	17,400.00	28,686.59
10 - EXPENSES	8,700.00	21,785.47
01 - GENERAL	1,500.00	2,344.70
05 - CELL/PAGERS	1,200.00	325.63
08 - UNIFORMS	2,000.00	3,570.00
17 - TRAIN&TRAVEL	2,000.00	730.00
38 - GRANTS-EQU	0.00	5,321.71
52 - BLDG REPAIRS	0.00	136.92
67 - FESTIVALS	0.00	294.00
99 - EXPENSE	2,000.00	9,062.51
15 - UTILITIES	8,700.00	6,901.12
01 - ELECTRICITY	3,300.00	3,346.41
02 - HEAT	3,000.00	1,140.80
03 - TELEPHONE	1,500.00	1,584.73
04 - WATER	300.00	220.68
08 - PTC/INTERNET	600.00	397.00
09 - SEWER	0.00	211.50
40 - 2003/679	22,000.00	24,521.87
10 - EXPENSES	22,000.00	24,521.87
50 - GAS/OIL/FUEL	17,000.00	19,190.24
51 - VEH EQU REP	5,000.00	5,331.63
15 - CEMETERY	32,222.00	22,206.65
01 - PAYROLL	25,772.00	15,230.46
01 - PAYROLL	23,000.00	13,442.90
60 - SUPERVISOR	12,000.00	13,442.90
61 - FULL TIME	11,000.00	0.00
02 - FRINGE BENE	2,772.00	1,787.56
20 - FICA/MED	1,760.00	1,010.35
22 - UNEMPLOY	1,012.00	777.21
25 - OFFICE	6,450.00	6,976.19
10 - EXPENSES	6,250.00	6,792.24
01 - GENERAL	0.00	1,632.18
09 - EQUIPT RENTL	2,000.00	2,285.97
16 - MEMORIAL DAY	750.00	768.98
24 - LOAM/SEED	200.00	96.00
50 - GAS/OIL/FUEL	2,300.00	1,789.85
51 - VEH EQU REP	1,000.00	219.26
15 - UTILITIES	200.00	183.95
01 - ELECTRICITY	200.00	183.95
20 - FIRE	52,125.00	44,640.85
01 - PAYROLL	23,575.00	23,880.76

Account	Budget Net	YTD Net
20 - FIRE CONT'D		
01 - PAYROLL	21,500.00	21,499.83
30 - CHIEF	5,000.00	5,000.00
31 - ASST CHIEF	2,500.00	2,500.00

32 - VOLUNTEERS	13,500.00	13,499.83
34 - AIR TANK VOL	500.00	500.00
02 - FRINGE BENE	2,075.00	2,380.93
20 - FICA/MED	1,600.00	1,606.50
22 - UNEMPLOY	475.00	774.43
02 - EFS	18,950.00	12,769.49
15 - UTILITIES	18,950.00	12,769.47
01 - ELECTRICITY	5,800.00	4,860.07
02 - HEAT	11,000.00	6,600.25
03 - TELEPHONE	1,500.00	867.79
04 - WATER	450.00	441.36
08 - PTC/INTERNET	200.00	0.00
03 - FIRE DEP EXP	6,800.00	6,843.99
10 - EXPENSES	6,800.00	6,843.99
01 - GENERAL	750.00	528.86
08 - UNIFORMS	0.00	562.00
09 - EQUIPT RENTL	1,750.00	300.00
17 - TRAIN&TRAVEL	600.00	0.00
50 - GAS/OIL/FUEL	500.00	376.22
51 - VEH EQU REP	1,000.00	458.71
52 - BLDG REPAIRS	700.00	1,691.20
84 - DONATIONS	0.00	200.00
99 - EXPENSE	1,500.00	2,727.00
04 - QV FIRE STAT	2,800.00	1,146.63
15 - UTILITIES	2,800.00	1,146.63
01 - ELECTRICITY	500.00	382.64
02 - HEAT	2,300.00	763.99
25 - SEWER	361,944.00	336,909.91
01 - PAYROLL	92,694.00	102,482.46
01 - PAYROLL	61,880.00	68,135.01
40 - SUPERVISOR	33,280.00	38,576.00
41 - OPER. ASST.	14,560.00	14,560.00
42 - FIN. ASST.	12,480.00	13,956.00
67 - FESTIVALS	0.00	224.00
98 - OVERTIME	1,560.00	819.01
02 - FRINGE BENE	30,814.00	34,347.45
20 - FICA/MED	4,615.00	4,615.00
22 - UNEMPLOY	1,056.00	1,325.65
23 - IRA	1,810.00	1,501.20

Account	Budget Net	YTD Net
25 - SEWER CONT'D		
24 - HEALTH INS.	22,572.00	26,189.91
25 - DISABILITY	761.00	715.69
04 - WWTP	227,390.00	202,172.15
05 - SERVICE FEES	23,000.00	11,124.96
01 - REG OF DEEDS	5,500.00	6,825.00
04 - AUDITING	1,500.00	1,500.00
06 - ENGINEERING	5,000.00	0.00
07 - PWD FEES	3,000.00	2,799.96
10 - SWR ADMOFFSE	2,000.00	0.00
11 - SWR INSOFFSE	6,000.00	0.00
10 - EXPENSES	17,600.00	27,007.99
01 - GENERAL	1,400.00	1,700.00



## Informational Numbers

### EMERGENCIES DIAL 911

To speak with a Police Officer, please call : 255-8308

Animal Control 255-8308

Fire Station 853-4684

Highway Garage 853-2714

Sewer Plant 853-0901

### Contact Us

City Hall hours: Monday through Thursday 8:00 – 4:00

Fridays 8:00 – 3:30

Last day of the month 8:00 – 1:30

78 High Street

Eastport, Maine 04631

Phone: 207-853-2300

City Manager's Email: [eastportmanager@outlook.com](mailto:eastportmanager@outlook.com)

Web: [www.eastport-me.gov](http://www.eastport-me.gov)



78 High Street

Eastport, Maine 04631

